Ensuring the Public Trust
How Program Policy Evaluation Serves State Legislatures
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 National Conference of State Legislatures
Assembly on State Issues

NCSL
National Conference of State Legislatures
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The National Conference of State Legislatures serves the legislators and staffs of the nation's 50 states, its commonwealths, and territories. NCSL is a bipartisan organization with three objectives:

- To improve the quality and effectiveness of state legislatures,
- To foster interstate communication and cooperation,
- To ensure states a strong cohesive voice in the federal system.

The Conference operates from offices in Denver, Colorado, and Washington, D.C.
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## Profiles of Legislative Program Evaluation Offices

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<td>New Hampshire</td>
<td>Office of Legislative Budget Assistant, Audit Division</td>
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<td>New Mexico</td>
<td>Legislative Finance Committee</td>
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<td>North Carolina</td>
<td>Fiscal Research Division</td>
<td>41</td>
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</tbody>
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National Conference of State Legislatures
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 in 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.

To conduct the survey, all 60 NLPES member organizations were contacted and asked to respond to the survey via the Internet. After several follow-up contacts, 44 member organizations responded. Generally, the offices that responded are those known to have active legislative performance evaluation offices, while the states that did not respond are known to have offices that are not highly active in conducting legislative performance evaluations. The survey instrument is included as an appendix. 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. Thanks also are due to NCSL staff Leann Stelzer and Lisa Houlihan for editing and formatting this publication.

Gary VanLandinghaim, 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

The chair of the National Legislative Program Evaluation Society in 2000-2001 is James Barber, Deputy Director, Legislative PEER Committee, Mississippi.

The staff chair of the Fiscal Affairs Committee in 2000-2001 is Dennis Prouty, Director, Legislative Fiscal Bureau, Iowa. The legislator chair is Representative Ben Westlund, Oregon.
1. **INTRODUCTION**

How Program Policy Evaluation Serves 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 are 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.

Chapter 2 of this report summarizes information about 44 state legislative program evaluation offices. It discusses the roles these offices play, their products, and the effect of their studies in the 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. Chapter 3 contains one-page profiles of each individual office, including information about services provided to their legislatures and how to contact them. (Delaware, Maine, Massachusetts, New Jersey, Rhode Island, South Dakota and Vermont are not included because they do not have legislative program evaluation offices.) The survey instrument is included in appendix A.
2. SUMMARY OF SURVEY RESULTS

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

Background

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 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 since 1995, and four of these are in their first year of operation (see Figure 1). This reflects the continuing legislative and public concern that government must become more accountable, efficient and effective in meeting public needs.

<table>
<thead>
<tr>
<th>Length of Existence</th>
<th>Number</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>

Figure 1.
Length of Existence of Legislative Program Evaluation Offices
(n=44)
Activities

The program evaluation offices serve their legislatures by producing a variety of products. Almost all the offices conduct performance audits/evaluations of state agencies and programs as one of their primary functions. These audits may address various 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 the states, the offices spend 50 percent or more of their time conducting these audits/evaluations.

About half the offices also conduct investigations of incidents and/or agencies that are of concern to their legislatures, and these special studies consume up to percent of some offices' time. About half the offices also conduct policy analyses studies that examine the impacts and alternatives of public policies, and some offices spend up to 25 percent 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 figure 2).

<table>
<thead>
<tr>
<th>Products of the Legislative Program Evaluation Offices</th>
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<tbody>
<tr>
<td>(n=44)</td>
</tr>
<tr>
<td>Performance audits</td>
</tr>
<tr>
<td>Investigations</td>
</tr>
<tr>
<td>Policy analyses</td>
</tr>
<tr>
<td>Financial/compliance audits</td>
</tr>
<tr>
<td>Performance measures</td>
</tr>
<tr>
<td>Bill drafting</td>
</tr>
<tr>
<td>Other</td>
</tr>
</tbody>
</table>

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 the 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' request (see figure 3).

**Figure 3.**

<table>
<thead>
<tr>
<th>How Legislative Performance Evaluations Are Initiated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legislative directive</td>
</tr>
<tr>
<td>Governing committee</td>
</tr>
<tr>
<td>Legislative request</td>
</tr>
<tr>
<td>Self initiated</td>
</tr>
<tr>
<td>Executive branch request</td>
</tr>
<tr>
<td>Other</td>
</tr>
</tbody>
</table>

**Number of Reports Issued**

The volume of legislative program evaluation reports published each year varies among the offices. This reflects the varying size of the offices (see figure 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. The remaining offices produce more than 25 evaluation reports per year.

**Figure 4.**

<table>
<thead>
<tr>
<th>Program Audit/Evaluation Reports Produced in 1999</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fewer than 10</td>
</tr>
<tr>
<td>11 and 25</td>
</tr>
<tr>
<td>Over 25</td>
</tr>
</tbody>
</table>

**Organizational setting**

The organizational placement of the offices—where they fit into the legislative structure—varies substantially across the nation. Almost all the offices ultimately report to a joint legislative committee or directly to legislative leadership. However, they work in various
settings. In about half 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 typically is responsible for conducting financial and compliance audits in addition to evaluation studies. The legislative evaluation office generally is 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 (see figure 5).

![Organizational Placement of Legislative Program Evaluation Units (n=44)](image)

<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); more than half send their reports to all legislative members. About half the offices also usually give presentations before the relevant committees to brief members on 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 figure 6).

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1 Few states have offices within the executive branch that conduct performance audits or management studies of state government programs. However because these offices typically are not closely linked to the legislative process and report to either the governor or an independently elected state auditor they are not included in this report.
**Figure 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>

**Fiscal Impact**

A primary indication of the influence that legislative program evaluation offices have in their states is the level of 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 during the past two years. Almost half these savings subsequently were realized through implementation of these recommendations (see figure 7). It is likely that these savings will increase over time as 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.

**Figure 7.**
$539 Million in Total Cost Savings Recommended,$255 Million of the Total Has Been Implemented (n=13)

![Graph showing costs](null)

- $255 million Implemented
- $284 million Not Implemented

National Conference of State Legislatures
Challenges

The offices report a variety of challenges they face as they enter the 21st century. More than half the offices cited workload that exceeds the offices’ capacity as a challenge (indicating that these legislatures are finding their work useful and are requesting more studies over time). More than half 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 percent a year, and two of these states reported turnover rates in excess of 40 percent. 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 figure 8).

<table>
<thead>
<tr>
<th>Challenges for Legislative Program Evaluation Offices</th>
<th>n=44</th>
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</thead>
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<tr>
<td>Lack of valid agency data</td>
<td>26</td>
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<tr>
<td>Employee turnover</td>
<td>23</td>
</tr>
<tr>
<td>Inability to recruit qualified staff</td>
<td>19</td>
</tr>
<tr>
<td>Writing, editing, and publishing reports</td>
<td>12</td>
</tr>
<tr>
<td>Term limits</td>
<td>8</td>
</tr>
<tr>
<td>Recommendations not implemented</td>
<td>8</td>
</tr>
<tr>
<td>Inadequate office space</td>
<td>4</td>
</tr>
<tr>
<td>Other</td>
<td>9</td>
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</tbody>
</table>

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 and 50 staff. Several states have large offices with more than
50 employees. The states with large evaluation units typically are those with relatively large populations and substantial numbers of other legislative staff. Overall, the “average” legislative program evaluation office has 32 employees (see figure 9).

![Figure 9. State Average 32 Staff Size](image)

**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 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 to develop and implement sophisticated research methodologies (see figure 10).

![Figure 10. Staff Make-Up of Legislative Program Evaluation Units](image)

**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 percent and ranged up to 65 percent annually (see figure 11).
Figure 11.
Turnover in States Reporting Such Problems

- 10% or less: 1
- 11% to 25%: 9
- 26% to 30%: 6
- Over 30%: 4

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, recruit at universities and post job openings on state job vacancy lists. About half the states post vacancies on the Internet and/or the NLPES website. Other states use strategies such as bonuses to current staff who recruit someone who is hired, informal and formal networking with other government offices, and hiring from state merit system registers (see figure 12).

Figure 12.
State Recruitment Strategies (n=44)

- Newspaper/ magazine ads: 33
- College recruitment visits: 25
- Posting on state job vacancy lists: 22
- Posting on Internet job vacancy listings: 21
- Posting on NLPES website: 20
- Other: 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 few 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 who work extensive overtime, payment of professional organization and licensing fees, and the option of part-time work schedules (see figure 13).

![Figure 13. Work Enrichment Strategies Undertaken by Legislative Program Evaluation Offices (n=44)](image)

**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 figure 14). These policies vary, with some requiring managers to review and approve any staff requests to "moonlight," while other offices have a total prohibition on 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 previously had "moonlighted" for the program being reviewed.
Similarly, most offices also have policies that restrict political participation by 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 figure 15).

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 figure16).
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 figure 17).

Figure 17.
Evaluation Office Research Standards
(n=44)

- Government Auditing Standards (Yellow Book) 25
- Program Evaluation Standards (Red Book) 4
- American Evaluation Association Guiding Principles 3
- Other 10

National Conference of State Legislatures
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 the 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 the offices reported working with NCSL’s policy area contact persons, while a third reported attending Assembly on State Issues meetings (see figure 18).

<table>
<thead>
<tr>
<th>Service</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>NLPES newsletter</td>
<td>42</td>
</tr>
<tr>
<td>NLPES website</td>
<td>39</td>
</tr>
<tr>
<td>NLPES fall training conference</td>
<td>38</td>
</tr>
<tr>
<td>NLPES listserv</td>
<td>31</td>
</tr>
<tr>
<td>NLPES databases</td>
<td>28</td>
</tr>
<tr>
<td>NCSL Annual Meeting</td>
<td>27</td>
</tr>
<tr>
<td>NCSL policy area contact persons</td>
<td>23</td>
</tr>
<tr>
<td>Other</td>
<td>14</td>
</tr>
</tbody>
</table>

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 about 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 about the internal structure and policies of legislative program evaluation offices and to explore using the web for more training development and presentation.
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 BA degrees in accounting. Additional degrees include MBA and MPA. Professional certifications – CPAs.

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>
</tr>
</thead>
<tbody>
<tr>
<td>Financial/compliance audits</td>
<td>45%</td>
</tr>
<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, AK 99811-3300
                  (907) 465-3815
                  Jim_Griffin@legis.state.ak.us
                  FAX (907) 465-3830
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, four 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>
</tr>
<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>

Comments
To ensure that state agencies improve their performance, JLAC requires them to report progress on implementing performance audit recommendations at 6, 12, 18, and 24 months after the report's issuance. In fiscal year 1999, these reports and follow-up work by audit staff indicated that 93% of recommendations had been implemented.

Website
www.auditorgen.state.az.us

Contact
Kim Hildebrand
2910 N. 44 St., Suite 410
Phoenix, AZ 85018

(602) 553-0333 FAX (602) 553-0051
Khildebrand@auditorgen.state.az.us
Arkansas

Division of Legislative Audit

<table>
<thead>
<tr>
<th>Governing Body</th>
<th>Legislative Joint Auditing Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Created</td>
<td>Act 105 of 1955</td>
</tr>
<tr>
<td>Staff</td>
<td>Professional staff number 186, consisting of 134 CPAs, 59 CFEs, one attorney, and four CISAs. All professional staff who conduct financial/compliance audits are required to have an accounting degree. There are 16 support staff.</td>
</tr>
<tr>
<td>Products</td>
<td>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.</td>
</tr>
<tr>
<td>Website</td>
<td><a href="http://www.legaudit.state.ar.us">www.legaudit.state.ar.us</a></td>
</tr>
<tr>
<td>Contact</td>
<td>Mitzi Ferguson</td>
</tr>
<tr>
<td></td>
<td>Room 172, State Capitol</td>
</tr>
<tr>
<td></td>
<td>Little Rock AR 72201</td>
</tr>
<tr>
<td></td>
<td>(501) 683-8600</td>
</tr>
<tr>
<td></td>
<td>FAX (501) 683-8605</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:mferguson@lapo.state.ar.us">mferguson@lapo.state.ar.us</a></td>
</tr>
</tbody>
</table>
California

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, compliance, contract and investigative audits. The office conducts performance and financial audits as directed by statute and other government audits requested by the Joint Legislative Audit Committee. These state auditor also administers the Reporting of Improper Governmental Activities Act and may investigate alleged violations of state law or regulation by state agencies or employees. The state auditor reports annually on California's general purpose financial statements and fulfills the audit requirements of the federal Single Audit Act. In 1999, the State Auditor's Office produced 43 reports.

<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>25%</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>70%</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 those recommendations. During 1999, the state auditor made nearly 220 recommendations, and program managers and decision makers agreed with 78 percent of these issues and solutions and have implemented, or are implementing, our recommendations. The state auditor continues to make recommendations that if implemented could save the state of California millions of dollars. In fact, since 1982, the auditor has identified more than $1 billion in cost savings.

Website
bsa.ca.gov

Contact
Elaine M. Howle
555 Capitol Mall, Suite 300
Sacramento, CA 95814

(916) 445-0255
FAX (916) 323-0913

ElaineH@bsa.ca.gov
Colorado

Colorado State Auditor’s Office

Governing Body  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.

Created  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.

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

Products  Performance and financial audits are the products. In 2000 the OSA 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>

Comments  Annually, the office reports on “Recommendations Implemented,” “Legislation Resulting from OSA 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 to 12 bills passed each year as a result of audits.

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

Contact  Larry Gupton, Deputy State Auditor
200 East 14th Avenue
Denver, CO 80203-2211

(303) 866-2051  FAX (303) 866-2060
larry.gupton@state.co.us
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
pri@po.state.ct.us

FAX (860) 240-0327
Florida

Office of Program Policy Analysis and Government Accountability

Governing Body  Joint Legislative Auditing Committee
Created  1994

Staff  There are 83 professional staff and five support staff. All professional staff have their 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 manages consultant contracts for reviews of school districts. OPPAGA maintains the Florida Government Accountability Report, an on-line encyclopedia of Florida government that includes descriptive and evaluative information about more than 300 programs. In 1999, OPPAGA produced 73 reports. The Florida Monitor Weekly is an Internet newsletter that announces new OPPAGA reports and other links to public policy research related to Florida.

<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>45%</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 1984, OPPAGA recommendations have had a potential $1.03 billion fiscal impact, with $126 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 two 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, 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 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 follow-up reviews, the committee has found that about 70 percent of the recommendations are acted upon and about 65 percent of what is recommended has been implemented. The committee does not track the amount of cost savings on a routine basis but can identify savings totaling more than $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, three assistant auditors, sixteen analysts, and 3.5 FTE clerical

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

<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
Marion M. Higa, State Auditor
465 South King St., Room 500
Honolulu, HI 95813

(808) 587-0800
FAX (808) 587-0830

mmhiga@aloha.net
Idaho

Office of Performance Evaluations

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

Created
Although 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, two part-time evaluators, one support staff and one director. Disciplines include public policy, public administration, business administration, psychology and law.

Products
Performance evaluation reports, evaluation report summaries, and, upon request, 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. In the last year, the office has stopped compiling background papers on potential evaluation topics.

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>85%</td>
</tr>
<tr>
<td>Policy analyses</td>
<td>5%</td>
</tr>
<tr>
<td>Investigations</td>
<td>10%</td>
</tr>
</tbody>
</table>

Website
www2.state.id.us/ope

Contact
Nancy Van Maren
700 W. State St., Suite 10
J.R. Williams Building
Boise, ID 83720-0031

(208) 334-3880 FAX (208) 344-3871
nvanmare@ope.state.id.us
Illinois

Office of the Auditor General

Governing Body
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).

Created

Staff
There are 18 staff members.

Products
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></td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
<td>80%</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>20%</td>
</tr>
</tbody>
</table>

Website
www.state.il.us/auditor

Contact
Michael S. Paoni
Iles Park Plaza, 740 E. Ash St.
Springfield IL 62703-3154
(217) 782-5139
OAG45@mail.state.il.us

FAX (217) 785-8222
Indiana

Office of Fiscal and Management Analysis

Governing Body  Legislative Council
Created  1968
Staff  There are 14 professional staff and two 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 was prepared for use by the Corrections Matters Evaluation Committee.
Website  www.state.in.us/legislative/
Contact  Jim Mundt, Director
        Room 301, State House
        Indianapolis, IN 46204
        (317) 232-9858   FAX
Iowa

Legislative Fiscal Bureau

Governing Body
Legislative Fiscal Committee of the Legislative Council

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

Staff
The LFB has 27 staff, 21 analysts and supervisors, three computer support staff, and three secretaries, and provides 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.

Products
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 because they can be produced in a 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></td>
</tr>
<tr>
<td>Approximately 5 percent in each of the following:</td>
<td></td>
</tr>
<tr>
<td>expenditure oversight, intent language oversight,</td>
<td></td>
</tr>
<tr>
<td>performance oversight, revenue estimating and tracking,</td>
<td></td>
</tr>
<tr>
<td>annual preparation of Fact Book and Fiscal Facts Book.</td>
<td>65%</td>
</tr>
</tbody>
</table>

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

Website
www.legis.state.ia.us/central

Contact
Douglas P. Wulf
Legislative Fiscal Bureau, Capitol Complex
Des Moines, IA 50319

(515) 281-3250
(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 two support staff. Disciplines include five MBAs, five attorneys, two accountants, and eight other.

Products
The office produces performance audit reports (about 20 to 25 per year), compliance and control audit reports (about three per year), financial compliance audit reports (contracted to CPA firms, about five per year). In addition, it issues 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, the committee issues an annual follow-up report on the previous year's audit recommendations. Auditees substantially implemented recommendations in 100 percent of 1999 audits.

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

28 National Conference of State Legislatures
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 chooses 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       The council is heavily involved with the Legislature to provide information about the value and usefulness of performance data that is reported by state departments. Staff conduct audits based on statutory obligations, legislative requests and self-initiated issues, all with the approval of the oversight council.

Website        http://www.lla.state.la.us
Contact         David Greer  
P.O. Box 94397  
Baton Rouge, LA 70804-9397  
(225) 339-3800  
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 five 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 also are performed to express an opinion about whether 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 that receive 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 W. Preston St., Room 1202
Baltimore, MD 21201
(410) 767-1400
FAX (410) 333-5210
wdevins@ola.state.md.us
Michigan

Office of the Auditor General

Governing Body

Created
The Michigan Office of the Auditor General was created by the Constitution of 1963 and began operations January 1, 1965.

Staff
The Michigan Office of the Auditor General has 152 professional and 17 support staff.

Products

<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, MI 48913

(517) 334-8050

McTavisT@state.mi.us

FAX (517) 334-8079
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
roger.brooks@state.mn.us

FAX (651) 296-4712
Mississippi

Legislative PEER Committee

Governing Body
The Joint Legislative Committee on Performance Evaluation Expenditure Review (PEER) is composed of five members of the House of Representatives and five members of the Senate. The House committee members are appointed by the Speaker and the Senate committee members are appointed by the lieutenant governor. Committee appointments are made for four-year terms.

Created
1973

Staff
PEER's staff consists of 25 professionals and five support personnel, with most of the professionals designated as evaluators. The educational backgrounds of the professional staff varies including public administration, business administration, law, accounting, psychology and computer science.

Products
The PEER Committee has released 97 formal reports within the last five years. Topics reviewed by the committee include assistant reading instructors, educational foundations, health insurance, welfare reform, gaming regulation and economic development.

<table>
<thead>
<tr>
<th>Products and Activities Performed</th>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other: The amount of time spent on activities varies significantly from year to year.</td>
<td></td>
</tr>
</tbody>
</table>

Website

Contact
Dr. Max K. Arinder, Executive Director
Post Office Box 1204
Jackson Mississippi 39215-1204
(601) 359-1226
max.arinder@peer.state.ms.us

James A. Barber, Deputy Director
FAX (601) 359-1420
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 three 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 produces fiscal notes on all bills pending before the legislature. Program evaluations and special reports are completed only during the interim, due to the heavy fiscal note workload during the legislative 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>50%</td>
</tr>
<tr>
<td>Fiscal notes</td>
<td>50%</td>
</tr>
</tbody>
</table>

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

Contact
Jeanne Jarrett
State Capitol Building, Room 132
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; 30 in financial/compliance, 12 in performance and five in information system.

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

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. Its primary focus is to improve program effectiveness, not to identify 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 evaluations 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
 State Capitol, Room 1201
 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 three 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 also is responsible for ensuring that the state single audit is conducted.

<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>

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, NV 89701-4747
          (775) 684-6815  FAX (775) 684-6435
          audit@lcb.state.nv.us
# New Hampshire

## Office of Legislative Budget Assistant, Audit Division

<table>
<thead>
<tr>
<th>Governing Body</th>
<th>Joint Legislative Fiscal Committee (1) Joint Legislative Performance Audit and Oversight Committee (2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Created</td>
<td>1953</td>
</tr>
<tr>
<td>Staff</td>
<td>34</td>
</tr>
<tr>
<td>Products</td>
<td>Financial and compliance audits and performance audits</td>
</tr>
<tr>
<td>Products and Activities Performed</td>
<td>Performance audits/program evaluations                                                Estimated percentage of workload 100%</td>
</tr>
<tr>
<td>Website</td>
<td><a href="http://www.state.nh.us/lba">www.state.nh.us/lba</a></td>
</tr>
</tbody>
</table>
| Contact              | Stephen P. Fox, Ph.D.  
107 N. Main St., Room 102  
Concord, NH 03301-4906  
(603) 271-2785  
stephen.fox@leg.state.nh.us | FAX (603) 271-6158 |
New Mexico

Legislative Finance Committee

Governing Body
Audit, Contract and Computer Subcommittee of the Legislative Finance Committee. The subcommittee 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 is appointed by the full committee since 1990. The full committee consists of eight members 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 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; compliance audits. The audit unit also devote considerable resources and time to analyze computer system funding requests and provide system development status reports to the committee. Audit and edit the General Appropriation Act and provide fiscal analysis and testimonies for legislatures 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
Santa Fe, NM 87501

(505) 986-4550
FAX (505) 986-4535

manu.patel@state.nm.us
# North Carolina

## Fiscal Research Division

<table>
<thead>
<tr>
<th><strong>Governing Body</strong></th>
<th>North Carolina General Assembly, Fiscal Research Division</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Created</strong></td>
<td>1971</td>
</tr>
<tr>
<td><strong>Staff</strong></td>
<td>There are 31 professional staff and four support staff.</td>
</tr>
<tr>
<td><strong>Products</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Products and Activities Performed**

- Policy analyses  
- Assessments of performance measures and data  
- Other: committee work

<table>
<thead>
<tr>
<th><strong>Website</strong></th>
<th><a href="http://www.ncga.state.nc.us">http://www.ncga.state.nc.us</a></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Contact</strong></td>
<td>Jim Johnson</td>
</tr>
<tr>
<td></td>
<td>North Carolina General Assembly, Fiscal Research</td>
</tr>
<tr>
<td></td>
<td>Raleigh, NC 27603-5925</td>
</tr>
<tr>
<td></td>
<td>(919) 733-4910</td>
</tr>
<tr>
<td></td>
<td>FAX (919) 715-3589</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:jImJ@ncleg.net">jImJ@ncleg.net</a></td>
</tr>
</tbody>
</table>

**Estimated percentage of workload**

- --
North Dakota

North Dakota Legislative Council

Governing Body

The Legislative Council is comprised of 15 legislators including the majority and minority leaders of both houses and the speaker of the House. There are five other representatives 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 nine attorneys, five CPAs, three information technology support, one 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 legal advice, counsel legislative members and committees on legislative matter and produce various 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>

Website

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

Contact

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

Legislative Office of Education Oversight

<table>
<thead>
<tr>
<th>Governing Body</th>
<th>Legislative Committee on Education Oversight (a 10-member committee)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Created</td>
<td>The Legislative Office of Education Oversight (LOEO) was created in 1989.</td>
</tr>
<tr>
<td>Products</td>
<td>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.</td>
</tr>
</tbody>
</table>

<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>

<table>
<thead>
<tr>
<th>Website</th>
<th><a href="http://www.loeo.state.oh.us">www.loeo.state.oh.us</a></th>
</tr>
</thead>
</table>
| Contact | Nancy Zajano  
77 South High Street, 22nd Floor  
Columbus, OH 43266-0342  
(614) 752-9686  
FAX (614) 752-3058  
nzajano@loeo.state.oh.us |
Oklahoma

Office of the State Auditor and Inspector

Governing Body  The State Auditor and Inspector has no governing body. In 1992, the Legislature created the Joint Legislative Committee on Budget and Program Review which has authority to engage in performance audits.

Created  Auditing in Oklahoma dates from the adoption of the State Constitution in 1907. The Constitution provided for the positions of State Auditor and State Inspector. The two separate posts were consolidated into the position of State Auditor and Inspector in 1975. The position is an elective office with a four-year term. The State Auditor and Inspector has statutory authority to conduct performance audits. A legislative audit team was dissolved and abolished in 1985.

Staff  State Auditor and Inspector staff varies by individual performance audit needs. There are no legislative audit staff.

Products  Very little performance audit work has been done by the State Auditor and Inspector. This is due partly to resource constraints and hesitancy over bad experiences from the pre-existing legislative audit team that lead to its abolition.

Website  www.state.ok.us/~auditor

Contact  Clifton H. Scott, State Auditor
Office of the State Auditor and Inspector
Room 100, State Capitol Building
2300 North Lincoln
Oklahoma City, OK 73105
(405) 521-3495
Oregon

Oregon Audits Division, Secretary of State

Governing Body: Secretary of State, an independent elected official

Created: 1929

Staff: There are 75 professional staff and five 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
Pennsylvania

Legislative Budget and Finance Committee

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, most in public administration. There also are two CPAs and one Ph.D. in social work.

Products The vast majority of work consists of performance audits or evaluation studies. The committee also publishes an annual informational booklet on the new state budget, and occasionally is asked to conduct 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>

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

Governor Body

Legislative Audit Council (LAC) is a citizen body. Its 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 of the South Carolina Code of Laws)

Staff

Current staff of 18 includes 15 auditors and three administrative personnel. All
the audit staff have master’s degrees or professional licenses. Staff include
attorneys, CPAs, and those 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.

Products and Activities Performed

<table>
<thead>
<tr>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance audits/program evaluations</td>
</tr>
<tr>
<td>Policy analysis</td>
</tr>
</tbody>
</table>

Comments

In 2000 the council celebrates 25 years of service to South Carolina. During 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 (OREA) are part of the Office of the Comptroller of the Treasury. Any legislator may request the office’s services through the comptroller. It is 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, two 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 assists 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 CREA 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
          James K. Polk Bldg., Suite 500
          Nashville, TN 37243-0268

(615) 532-1111                                    FAX (615) 532-9237
edetch@mail.state.tn.us
Texas

State Auditor’s Office

Governing Body
Legislative Audit Committee

Created
1929

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
The State Auditor’s Office (SAO) currently has 150 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 103 non-audit staff work in the following areas: external education services, organizes and sponsors training for auditors statewide; management advisory services, assists agencies with organizational improvement; the 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 practicing 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>

Products
The State Auditor’s Office issues public reports at the conclusion of its audits to provide government leaders with useful information that improves accountability.

Comments
The State Auditor’s Office 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
Texas

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 indicates 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 $1 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@sunet.state.tx.us

50  National Conference of State Legislatures
Utah

Office of the Legislative Auditor General

Governing Body
Audit Subcommittee of Legislative Management Committee 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 two who are part-time) and three 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 to determine if an agency is operating at the least possible cost to the taxpayer, program audits to determine if state programs are meeting their objectives and compliance audit to determine if administrators are following legislative intent.

<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 the office new responsibilities in an effort to help prevent problems that may occur when new state programs begin operations. New programs will receive a list of best practices in setting up their program or agency. Then, within two years after a program’s creation the office 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, UT 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 (JLARC) 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  
The JLARC 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>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>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
General Assembly Building, Suite 1100
Richmond, VA 23219

(804) 786-1258  
FAX (804) 371-0101

kjonas@leg.state.va.us
Washington

Joint Legislative Audit and Review Committee (JLARC)

Governing Body  The Joint Legislative Audit and Review Committee (JLARC) 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  The Legislative Budget Committee (LBC) was created in 1951, with performance audit authority added in 1973. In 1996, legislation changed the committee name to JLARC and added 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 have 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. 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
506 16th Olympia Ave
Olympia, WA 98501-2323

(360) 786.5175       FAX (360) 786.5175
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  The Performance Evaluation and Research Division 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 two support staff. Disciplines include economics, public administration, business administration, social work and accounting.

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

<table>
<thead>
<tr>
<th>Estimated percentage of workload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Products and Activities Performed</td>
</tr>
<tr>
<td>Performance audits/program evaluations</td>
</tr>
<tr>
<td>Assessments of performance measures and data</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; 
                   and 13 information specialists, administrative and clerical staff:
Products          Legislative Audit Bureau'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 for formal evaluation and audit reports, the LAB also provides 
                   research support to members of the Legislature through informal letter reports.
Website           www.legis.state.wi.us/lab
Contact           Janice Mueller, State Auditor 
                   22 E. Mifflin St., Suite 500 
                   Madison, WI 53703 
                   (608) 266-2818                     FAX (608) 267-0410
                   janice.mueller@legis.state.wi.us
Wyoming

Legislative Service Office

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 an 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
broger@state.wy.us

FAX (307) 777-5466
Appendix A. Survey Instrument

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)
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

National Conference of State Legislatures
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
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?
   o YES
     Please describe
   o 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>O</td>
<td>O</td>
<td>O</td>
</tr>
<tr>
<td>Send copy of reports to all legislators</td>
<td>O</td>
<td>O</td>
<td>O</td>
</tr>
<tr>
<td>Hold briefings for relevant legislative staff</td>
<td>O</td>
<td>O</td>
<td>O</td>
</tr>
<tr>
<td>Give presentations to subcommittees/fiscal committees</td>
<td>O</td>
<td>O</td>
<td>O</td>
</tr>
<tr>
<td>Hold press conferences</td>
<td>O</td>
<td>O</td>
<td>O</td>
</tr>
<tr>
<td>Write press releases</td>
<td>O</td>
<td>O</td>
<td>O</td>
</tr>
<tr>
<td>Draft bill language to implement recommendations</td>
<td>O</td>
<td>O</td>
<td>O</td>
</tr>
<tr>
<td>Lobby committees/legislators to implement recommendations</td>
<td>O</td>
<td>O</td>
<td>O</td>
</tr>
</tbody>
</table>

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 Parseus SurveySolutions for the Web.*