

SUMMARY OF STATES LEGISLATIVE AUDIT COMMITTEE DUTIES AND FUNCTIONS

The tables below represent a compilation of information collected by the National Conference of State Legislatures' (NCSL) professional development section, National Legislative Program Evaluators Society (NLPES); Program Evaluation staff review of each states' legislature and legislative service office websites; states' statutes; Program Evaluation staff interviews and email correspondence with other states' audit function management. The duties, responsibilities, and structures of audit committees and staff reviewed represent forty-nine (49) states.

Table 1. Other States' Legislative Audit Committees with Duties in Addition to Audits or Evaluations

Legislative Audit Committee Duties	Number of States	Description
States charged with executive branch agency standing committee duties in addition to independent legislative audit and program evaluation or performance audit duties.	0	Such as assigning the Department of Administration and Administration to Management Audit Committee,
States without a legislative oversight function	1	Vermont
States with two or more oversight committees and different duties.	2	<i>Oregon</i> has two oversight committees with different duties: 1) an audit function in their legislature, which reviews the audit reports from the Secretary of State and provides recommendations to the Joint Legislative Audit Committee (JLAC) for further actions; 2) the Secretary of State (an elected official) conducts audits and receives recommendations for audits from the legislature. <i>Texas</i> has three distinct oversight functions and committees: 1) evaluation of agencies and programs; 2) conducting sunset reviews and evaluations; and 3) performing legislative fiscal audits.
States with an legislative audit function as well as an audit function in the executive branch that reports to legislative oversight committee.	3	California - State Auditor Oregon - Elected Secretary of State; and Texas - State Auditor

Table 2. Other States' Legislative Audit and Oversight Committees

Types of Legislative Audit and Oversight Committees	Number of States
The number of states having legislative committees with two different types of auditing. The sections are not combined – one is for evaluations with its own dedicated staff and the other is the fiscal section with its own separate staff.	27
The number of states that perform program evaluations only and do not have fiscal auditors.	17
The number of states conducting fiscal audits only. They do not do program evaluations.	7
The following states also have dedicated staff for conducting information technology audits.	4
The following states also perform sunset review audits.	4
The following states have the added responsibility for conducting investigations.	8

Table 3. Other States' Legislative Audit Function Staffing

Legislative Audit staffing	Approximate range of Audit Staff
Program evaluators and or performance auditors	2-66
Fiscal auditors	12-271
Staffing not differentiated by duties. (Total number of staff only)	13-170
No staffing data available	6 states