

Legislative Audit Division  
Summary of Hour Estimates Used for 2023 Biennium Audit Appropriations

Agency #	Agency Name	2022-2023 Biennium Estimated Hours	2020-2021 Biennium Estimated Hours	Increase (Decrease)	Percent Increase (Decrease)	Reason
2110	Judicial Branch	650	650	0	0%	
3101	Governor & Lt Gov	900	800	100	13%	Increase only for the 2023 biennium to test distribution of CARES Act funding, and associated Single Audit requirements.
3201	Secretary of State	600	600	0	0%	
3202	Comm. Of Political Practices	200	165	35	21%	Recurring pattern of audit findings requiring additional audit effort
3401	State Auditor	720	620	100	16%	Anticipated financial and federal compliance testing associated with the new reinsurance program established by the 2019 Legislature.
3501	Office of Public Instruction	1,275	1,275	0	0%	
4110	Justice	1,150	1,150	0	0%	
4201	Public Service Regulation	400	300	100	33%	Recurring pattern of audit findings requiring additional audit effort
5101	Education, Board of	200	200	0	0%	
5102	CommHighEd/BdRegents	775	830	(55)	-7%	Reduction for other post-employment benefits census testing no longer considered necessary, offset by new system impacting university health plan.
5103	U of M - Missoula	3,500	3,600	(100)	-3%	Recurring pattern of audit efficiencies.
5104	MSU - Bozeman	3,500	3,600	(100)	-3%	Recurring pattern of audit efficiencies.
5113	School for the Deaf & Blind	325	325	0	0%	
5114	Arts Council	350	350	0	0%	
5115	State Library	300	300	0	0%	
5117	Historical Society	550	550	0	0%	
5201	Fish, Wldlf & Parks	1,400	1,400	0	0%	
5301	Environmental Quality	1,750	1,750	0	0%	
5401	Transportation	2,450	2,450	0	0%	
5603	Livestock	650	600	50	8%	Recurring pattern of audit findings requiring additional audit effort.
5706	Natl Resource & Conservation	1,750	1,750	0	0%	
5801	Revenue	2,400	2,400	0	0%	
6101	Administration	2,620	2,840	(220)	-8%	Reduction for other post-employment benefits census testing no longer considered necessary.
6101	SABHRS	1,900	1,900	0	0%	
6101	Lottery Finan,AgncyPays	800	800	0	0%	
6101	Lottery Security Audit	770	770	0	0%	
6103	State Fund	1,100	1,100	0	0%	
6104	PERD	2,600	2,150	450	21%	Final increase related to pension census testing.
6105	TRD	1,650	1,341	309	23%	Final increase related to pension census testing.
6108	Public Defender	775	775	0	0%	
6201	Agriculture	620	620	0	0%	
6401	Corrections	1,600	1,600	0	0%	
6501	Commerce	1,600	1,525	75	5%	Increase only for the 2023 biennium to test distribution of CARES Act funding, and associated Single Audit requirements.
6501	Investments	1,350	1,150	200	17%	Changes in structure of investment pools resulted in changes in internal control procedures which require ongoing testing, diversified investment strategy anticipated to continue to impact time required for audit.

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6501	Facility Financing Authority	200	200	0	0%	
6501	Housing	700	700	0	0%	
6602	Labor & Industry	1,950	2,050	(100)	-5%	Recurring pattern of audit efficiencies. Hours are anticipated to be adequate to test increase in volume of Unemployment Insurance benefits due to COVID-19.
6701	Military Affairs	1,100	1,100	0	0%	
6901	Public Health and Human Services	5,400	5,200	200	4%	Medicaid expansion and associated state statutory requirements together increased extent of required audit effort.
All	Statewide Audit	3,900	3,900	0	0%	
All	Single Audit	750	750	0	0%	
TOTAL:		57,180	56,136	1044	1.86%	

7000 Other Line-Item Audit Approps

Flathead Valley CC	\$ 66,388	\$ 62,577	\$ 3,811	6%	Experienced difficulty contracting for Miles CC and Dawson CC throughout 2019, with price being a significant factor. The estimate for the 2023 biennium includes an estimated 3% annual growth in professional salaries (6% for the biennium). These audits include a biennial Single Audit and a financial statement audit in the off-year.
Miles CC	\$ 86,994	\$ 56,987	\$ 30,007	53%	
Dawson CC	\$ 89,116	\$ 77,765	\$ 11,351	15%	
TOTAL:	\$ 242,498	\$ 197,329	\$ 45,169	23%	