

**LEGISLATIVE AUDIT DIVISION  
2023 Biennium Budget Operating Plan**

5/13/2021

**BIENNIAL OPERATING PLAN - PROGRAM 28**

	FY 2022	FY 2023	Total Program
<b>LEGISLATIVE AUDIT DIVISION:</b>			
Personal Services	\$4,806,776	\$4,860,725	\$9,667,501
Operating	\$276,013	\$257,031	\$533,044
Equipment	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$5,082,789</b>	<b>\$5,117,756</b>	<b>\$10,200,545</b>
<b>APPROPRIATIONS (all biennial):</b>			
General Fund, HB 2	\$2,889,921	\$2,924,551	\$5,814,472
Spec Rev Fund, Legislative Audit, HB 2	\$2,122,643	\$2,122,980	\$4,245,623
Spec Rev Fund, Legislative Audit, HB 2 (HB632- OTO)	\$50,225	\$50,225	\$100,450
Spec Rev Fund, HB 2 (BIEN/OTO) - LAD IT Training	\$8,400	\$8,400	\$16,800
General Fund, HB 2 (BIEN/OTO) - LAD IT Training	\$11,600	\$11,600	\$23,200
<b>TOTAL</b>	<b>\$5,082,789</b>	<b>\$5,117,756</b>	<b>\$10,200,545</b>

**Action Item: Staff is requesting Legislative Audit Committee approval of the Legislative Audit Division Program biennial operating plan. (17-7-138, MCA)**

**Pay Plan: HB 13 appropriation authority is provided in HB 2 and is administratively attached to Program 20 (Leg. Services Division). Appropriations will be allocated among the divisions, as agreed upon by the division directors.**

**Other Legislation: HB 632- Additional audit requirements of the American Rescue Plan Act Funds, 2023 biennium. Funding provided in HB 2 (Special Revenue Funds are line-itemed as One-Time-Only).**

LEGISLATIVE AUDIT DIVISION

DATE

Biennial Budget - 2nd Level Detail

		FY 2022	FY 2023
Personal Services	Salaries	\$3,588,182	\$3,568,269
	Benefits	\$1,206,094	\$1,279,956
	Legislative Audit Committee	\$12,500	\$12,500
	<b>Total</b>	<b>\$4,806,776</b>	<b>\$4,860,725</b>
Contracted Services	Consulting & Professional Services	\$48,310	\$46,140
	Legislative Branch Audit Costs	\$18,870	\$0
	Report Production & Printing	\$12,000	\$12,000
	State Photocopy Pool	\$2,000	\$2,000
	General	\$800	\$800
	<b>Total</b>	<b>\$81,980</b>	<b>\$60,940</b>
Supplies & Materials	Office Supplies	\$8,000	\$8,000
	Software Licensing	\$20,000	\$22,000
	Technical & Educational Materials	\$5,500	\$5,500
	General	\$500	\$500
	<b>Total</b>	<b>\$34,000</b>	<b>\$36,000</b>
Communications	Telephone	\$20,600	\$20,500
	Postage & Mailing	\$1,774	\$1,769
	General	\$100	\$100
	<b>Total</b>	<b>\$22,474</b>	<b>\$22,369</b>
Travel	In-State Travel	\$30,450	\$30,269
	Out-Of-State Travel	\$12,500	\$12,500
	Audit Committee Travel	\$12,500	\$10,500
	<b>Total</b>	<b>\$55,450</b>	<b>\$53,269</b>
Rent	Meeting/Training Rooms	\$500	\$500
	Photocopy Equipment	\$4,700	\$4,700
	<b>Total</b>	<b>\$5,200</b>	<b>\$5,200</b>
Other Expenses	Training Registration & Fees	\$28,000	\$30,000
	Professional Certification Expense	\$8,000	\$8,000
	Subscriptions	\$2,500	\$2,500
	Recruiting	\$3,750	\$4,000
	Statewide Cost Allocation Plan	\$7,300	\$7,300
	Membership Dues	\$7,000	\$7,000
	General	\$359	\$453
	<b>Total</b>	<b>\$56,909</b>	<b>\$59,253</b>
<b>Operating Expenses Total</b>		<b>\$256,013</b>	<b>\$237,031</b>

**OTO Authority - IT Training & Data Analytics** **\$20,000** **\$20,000**

**Program 28 Total Budget** **\$5,082,789** **\$5,117,756**

**Biennial Total Budget** **\$10,200,545**

**INCLUDES ACTION ITEM- REQUEST TO TRANSFER FY21 CARRY FORWARD FUNDS TO LAD RESERVE FUND**

**Legislative Audit Division Specialist Services Reserve Account**

Summary of Activity. Period: July 1, 2019 thru April 30, 2021

Includes projected balance, 2021 Biennium

The Legislative Audit Division's Specialist Services Reserve Account was established during the 2019 Session (HB 639). Allocations of money to the account must be approved by the legislative audit committee and the balance in the account may not exceed \$50,000, not including interest earnings. Funds in the account may be expended with the approval of the legislative auditor, who shall advise and consult with the legislative audit committee on the use of the money and the disposition of the account. (5-13-404, MCA, 2019)

**Account Deposits**

7/1/2019	2017 Division Carry Forward Approp	\$50,000.00
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Total Deposits	<u>\$50,000.00</u>
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**Dividends Earned/Reinvested**

7/1/19 - 4/30/21		\$757.43
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Total Dividends	<u>\$757.43</u>
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**Expenditures/Transfers Out**

2021 Biennium	CMS Communication and Management	Consulting Services- HR	\$1,353.75
	CMS Communication and Management	Consulting Services- HR	\$1,496.25
	Bartel Associates	Actuarial Services-	\$6,558.75
	UM Rural Institute	Consulting Services, Survey Results Review. Mar21	\$9,325.00
	LMG Security (Lake Missoula Group)	External Penetration Test (Phishing Test). Mar21	\$12,480.00
	LMG Security (Lake Missoula Group)	External Penetration Test- Universities. Apr21	\$7,800.00
		Total Expenditures	<u>\$39,013.75</u>

**Anticipated Expenditures**

2021 Biennium		
	Total Anticipated Expenditures	<u>\$0.00</u>

<b>Balance of LAD Specialist Services Reserve Account, As of April 30, 2021</b>	<b>\$11,743.68</b>
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**ACTION ITEM:**

In accordance with 5-13-404, MCA, the Legislative Auditor is requesting approval to transfer remaining FY21 LAD Carry Forward funds to the LAD Specialist Reserve Account. Amount requested to be transferred - **\$39,013**