

LEGISLATIVE AUDIT DIVISION
2025 Biennium Budget Operating Plan

6/06/2023

BIENNIAL OPERATING PLAN - PROGRAM 28

	FY 2024	FY 2025	Total Program
LEGISLATIVE AUDIT DIVISION:			
Personal Services (Incl. HB13)	\$5,550,214	\$5,804,419	\$11,354,633
Operating	\$283,534	\$243,501	\$527,035
Equipment	\$0	\$0	\$0
TOTAL	\$5,833,748	\$6,047,920	\$11,881,668
APPROPRIATIONS (all biennial):			
General Fund, HB 2	\$3,435,432	\$3,554,489	\$6,989,921
Spec Rev Fund, Legislative Audit, HB 2	\$2,458,775	\$2,553,890	\$5,012,665
DP 17, Fund Switch: Suspend small agency audits GF	\$125,396	\$125,396	\$250,792
DP 17, Fund Switch: Suspend small agency audits SRF	(\$185,854)	(\$185,854)	(\$371,708)
TOTAL	\$5,833,749	\$6,047,921	\$11,881,670

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 included in the allocations above broken out as follows:

General Fund, HB 2	\$117,727	\$239,998	\$357,725
Spec Rev Fund, Legislative Audit, HB 2	\$95,079	\$192,294	\$287,373
	\$212,806	\$432,292	\$645,098

Other Legislation: HB 132 - The legislature adopted a decrease in state special revenue and an increase in general fund appropriations because the division is moving towards a risk-based model for conducting audit work. The division would discontinue regular financial compliance audits at seven small agencies and the Facility Finance Authority and outsource the annual financial audit of the Montana State Fund. The audit costs for these agencies were eliminated from HB 2, which reduced the state special revenues that the Legislative Audit Division receives. The shift to general fund appropriations allows the division to begin conducting risk-based audits.

Biennial Budget - 2nd Level Detail

		FY 2024	FY 2025
Personal Services	Salaries	\$4,147,793	\$4,357,830
	Benefits	\$1,389,922	\$1,434,090
	Legislative Audit Committee	\$12,500	\$12,500
	Total	\$5,550,215	\$5,804,420
Contracted Services	Consulting & Professional Services	\$49,393	\$24,278
	Legislative Branch Audit Costs	\$15,000	\$0
	Report Production & Printing	\$12,000	\$12,000
	State Photocopy Pool	\$2,000	\$2,000
	General	\$500	\$500
Total	\$78,893	\$38,778	
Supplies & Materials	Office Supplies	\$9,000	\$9,000
	Software Licensing	\$25,150	\$25,188
	Technical & Educational Materials	\$5,500	\$5,500
	General	\$500	\$500
Total	\$40,150	\$40,188	
Communications	Telephone	\$20,500	\$20,500
	Postage & Mailing	\$1,898	\$1,915
	General	\$100	\$100
	Total	\$22,498	\$22,515
Travel	In-State Travel	\$29,933	\$29,960
	Out-Of-State Travel	\$12,000	\$12,000
	Audit Committee Travel	\$9,500	\$9,500
	Total	\$51,433	\$51,460
Rent	Meeting/Training Rooms	\$500	\$500
	Photocopy Equipment	\$4,700	\$4,700
	Total	\$5,200	\$5,200
Other Expenses	Training Registration & Fees	\$50,000	\$50,000
	Professional Certification Expense	\$13,000	\$13,000
	Subscriptions	\$2,500	\$2,500
	Recruiting	\$3,500	\$3,500
	Statewide Cost Allocation Plan	\$7,500	\$7,500
	Membership Dues	\$8,000	\$8,000
	General	\$860	\$860
Total	\$85,360	\$85,360	
Operating Expenses Total		\$283,534	\$243,501

Program 28 Total Budget	\$5,833,749	\$6,047,921
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Biennial Total Budget	\$11,881,670
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