

State special revenue funding that is not utilized in any given year is used to lower assessments in future years.

OTHER ISSUES

Required Reports

The State Auditor's Office did not have any budget amendments, operating plan changes, or program transfers that require reporting to the Legislative Finance Committee.

Statute requires state agencies report on civil claims or complaints received each quarter. The State Auditor's Office reports the following cases filed in district courts:

- Reservation Operations Center, LLC v. Scottsdale Insurance Company, et. al. – alleges failure of state to serve process on a foreign insurer
- Winsor v. State of Montana, et. al. – alleges violations of various statutes and tort law in connection with termination of employment
- Rupnow v. Office of the Montana State Auditor, et. al. – alleges malicious prosecution, abuse of process, and violation of Montana constitutional rights related to maintenance of criminal prosecution
- Victory v. Office of the Montana State Auditor, et. al. – alleges violations of constitutional rights and other claims related to withholding allegedly owed premium tax refund