

## **REPORT DIGEST**

### **OFFICE OF THE LIEUTENANT GOVERNOR FINANCIAL AND COMPLIANCE AUDIT**

**(In accordance with the Single Audit Act  
of 1984 and OMB Circular A-128)**

**FOR THE TWO YEARS ENDED JUNE 30, 1993**

### **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

Our report disclosed no material compliance findings. The Office should be commended for maintaining good fiscal controls.

### **AUDITORS' OPINION**

In the opinion of our auditors, the financial statements of the Office of the Lieutenant Governor were fairly stated in all material respects.

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WILLIAM G. HOLLAND, Auditor General

WGH:JTD:pp

### **SUMMARY OF AUDIT FINDINGS**

<u>Number of This Audit</u>	<u>Prior Audit</u>
Audit findings	01
Repeated audit findings	01
Prior recommendations implemented	11

### **SPECIAL ASSISTANT AUDITORS**

Berg, DeMarco, Lewis, Sawatski & Co. served as special assistant auditors for this audit.

{Expenditures and Activity Measures are summarized on the reverse page.}

**OFFICE OF THE LIEUTENANT GOVERNOR**  
**COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1993**

<b>EXPENDITURE STATISTICS</b>	<b>FY 1993</b>	<b>FY 1992</b>	<b>FY 1991</b>
<b>●Total Expenditures (All Funds)</b>	<b>\$3,304,302</b>	<b>\$2,520,494</b>	<b>\$8,731,196</b>
<u>OPERATIONS TOTAL</u>	\$3,079,202	\$2,235,494	\$8,189,696
% of <b>Total</b> Expenditures	93%	89%	94%
Personal Services	\$889,985	\$819,760	\$820,574
% of Operations Expenditures	29%	37%	10%
Average No. of Employees	31	32	32
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$137,486 4%	\$95,996 4%	\$101,187 1%
Contractual Services	\$274,039	\$179,571	\$444,651
% of Operations Expenditures	9%	8%	5%
All Other Operations Items	\$1,777,692	\$1,140,168	\$6,823,284
% of Operations Expenditures	58%	51%	84%
<u>GRANTS TOTAL</u>	\$225,100	\$285,000	\$541,500
% of <b>Total</b> Expenditures	7%	11%	6%
<b>●Cost of Property and Equipment</b>	<b>\$447,724</b>	<b>\$356,533</b>	<b>\$376,504</b>

**AGENCY DIRECTOR(S)**

During Audit Period: Honorable Bob Kustra  
Currently: Honorable Bob Kustra