

State of Alaska FY2006 Governor's Operating Budget

Department of Health and Social Services Audit Component Budget Summary

Component: Audit

Contribution to Department's Mission

To provide professional audit services to the Department.

Core Services

- Perform independent fiscal and compliance audits of the department's grantees as requested.
- Monitor single audits of the department's grantees performed by outside CPA firms, to reconcile these audits to division records, and bill grantees for refunds due DHSS.
- Undertake special reviews and audits as requested.
- Assist Legislative Audit with annual federal single audit of the department.
- Provide federal sub-recipient monitoring function for the department.

FY2006 Resources Allocated to Achieve Results

FY2006 Component Budget: \$0	<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Personnel:</td> </tr> <tr> <td>Full time</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Part time</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">0</td> </tr> </table>	Personnel:		Full time	0	Part time	0	Total	0
Personnel:									
Full time	0								
Part time	0								
Total	0								

Key Component Challenges

The audit component continues to streamline functions and to focus the auditors on department and grantee audits.

Significant Changes in Results to be Delivered in FY2006

In FY2006, this component is transferring to Administrative Support Services.

Major Component Accomplishments in 2004

See Administrative Support Services component.

Statutory and Regulatory Authority

AS 37.05 Public Finance, Fiscal Procedures Act
 2 AAC 45.010 Audit Requirements
 7 AAC 78 - DHSS Grant Programs

Single Audit Act of 1984, P.L. 98-502 as amended Single Audit Act Amendments of 1996, P.L. 104-156
 OMB Circular A-133

Contact Information

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Audit Component Financial Summary

All dollars shown in thousands

	FY2004 Actuals	FY2005 Management Plan	FY2006 Governor
Non-Formula Program:			
Component Expenditures:			
71000 Personal Services	181.8	190.7	0.0
72000 Travel	0.0	14.0	0.0
73000 Services	11.9	16.0	0.0
74000 Commodities	1.4	4.3	0.0
75000 Capital Outlay	0.0	0.0	0.0
77000 Grants, Benefits	0.0	0.0	0.0
78000 Miscellaneous	0.0	0.0	0.0
Expenditure Totals	195.1	225.0	0.0
Funding Sources:			
1002 Federal Receipts	11.1	31.8	0.0
1004 General Fund Receipts	69.6	75.1	0.0
1007 Inter-Agency Receipts	114.4	118.1	0.0
Funding Totals	195.1	225.0	0.0

Estimated Revenue Collections

Description	Master Revenue Account	FY2004 Actuals	FY2005 Managem nt Plan	FY2006 Governor
<u>Unrestricted Revenues</u>				
Unrestricted Fund	68515	69.6	75.1	0.0
Unrestricted Total		69.6	75.1	0.0
<u>Restricted Revenues</u>				
Federal Receipts	51010	11.1	31.8	0.0
Interagency Receipts	51015	114.4	118.1	0.0
Restricted Total		125.5	149.9	0.0
Total Estimated Revenues		195.1	225.0	0.0

**Summary of Component Budget Changes
From FY2005 Management Plan to FY2006 Governor**

All dollars shown in thousands

	<u>General Funds</u>	<u>Federal Funds</u>	<u>Other Funds</u>	<u>Total Funds</u>
FY2005 Management Plan	75.1	31.8	118.1	225.0
Adjustments which will continue current level of service:				
-FY 05 Bargaining Unit Contract Terms: GGU	0.1	0.2	0.4	0.7
-Transfer Audit to Administrative Support Services	-79.6	-32.9	-118.5	-231.0
-FY06 Cost Increases for Bargaining Units and Non-Covered Employees	4.4	0.8	0.0	5.2
-Adjustments for Personal Services Working Reserve Rates and SBS	0.0	0.1	0.0	0.1
FY2006 Governor	0.0	0.0	0.0	0.0

Audit Personal Services Information					
Authorized Positions			Personal Services Costs		
	<u>FY2005</u> <u>Management</u> <u>Plan</u>	<u>FY2006</u> <u>Governor</u>			
Full-time	2	0	Annual Salaries		0
Part-time	0	0	Premium Pay		0
Nonpermanent	0	0	Annual Benefits		0
			<i>Less 0.00% Vacancy Factor</i>		(0)
			Lump Sum Premium Pay		0
Totals	2	0	Total Personal Services		0

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
No personal services.					
Totals	0	0	0	0	0