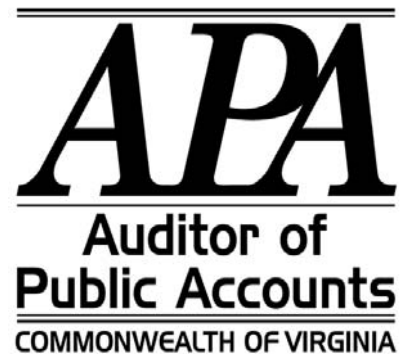


**Joint Legislative Audit  
and Review Commission**

*Annual Workplan*  
*Salary Scale Adjustments*  
*May 9, 2005*



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AUDITOR OF PUBLIC ACCOUNTS  
ANNUAL WORKPLAN FOR FISCAL YEAR 2005  
BUDGET TO ACTUAL HOURS COMPARISON

	Budget	Actual	Variance
Agencies, Institutions, Local Governments, and Courts:			
Judicial Branch	520	587	(67)
Executive Departments:			
Executive Offices	614	929	(315) <sup>A</sup>
Administration	1,000	808	192
Commerce and Trade	3,554	3,646	(92)
Education:			
Agencies	2,705	2,889	(184)
Higher Education	33,757	36,510	(2,753) <sup>B</sup>
Finance	18,185	20,520	(2,335) <sup>C</sup>
Health and Human Resources	5,920	7,970	(2,050) <sup>D</sup>
Natural Resources	446	475	(29)
Public Safety	3,344	3,234	110
Technology	1,010	894	116
Transportation	4,565	5,972	(1,407) <sup>E</sup>
Independent Agencies	6,040	6,495	(455)
Local Governments and Courts	31,910	31,339	571
<b>Total Agencies, Institutions, Local Governments, and Courts</b>	<b>113,570</b>	<b>122,268</b>	<b>(8,698)</b>
Special Projects:			
Transportation - Cash Management and Budgeting Follow-up	1,600	1,786	(186)
Department of Motor Vehicles - Cost Analysis Report Follow-Up	650	714	(64)
Audit of Deferred Maintenance Costs	1,100	1,962	(862)
Statewide Review of Performance Measures	480	628	(148)
Telecommunication Taxes	350	210	140
Review and Monitor VITA Strategic Planning	1,200	1,000	200
State Comptroller Operations	700	373	327
Small Purchase Charge Card Study	1,055	1,134	(79)
Review of Contract Management Procedures	795	285	510
Statewide Review of Capital Outlay	815	729	86
Statewide Report on Payroll	400	338	62
Statewide Review of Inventory	800	446	354
Review of Personal Property Tax Relief Act	340	525	(185)
Statewide Review of Debt Management	900	1,039	(139)
Surplus Computer Equipment - Follow-up Prior Year Findings	110	162	(52)
Penetration Testing	450	114	336
Department of State Police - STARS Radio System	340	95	245
Review of Central Criminal Records Exchange	390	70	320
VITA Service Bureau Review	475	291	184
Statewide eVA Security Review	160	385	(225)
Systems Development Projects	2,030	1,278	752
Homeland Security Funding	280	414	(134)

AUDITOR OF PUBLIC ACCOUNTS  
ANNUAL WORKPLAN FOR FISCAL YEAR 2005  
BUDGET TO ACTUAL HOURS COMPARISON

	Budget	Actual	Variance
Truth-in-Fees Report	450	-	450
Public Safety Agencies	480	350	130
Higher Education Auxiliary Enterprises	800	127	673
Review of Self-Insurance Funds	300	491	(191)
Review of HIPAA Implementation	300	33	267
Social and Medical - Eligibility Project	480	402	78
Social and Medical - Improper Payments	300	61	239
Comparative Report - E911 Services	32	9	23
Budgetary Controls	510	666	(156)
Council on Virginia's Future	240	146	94
APA Annual Report	150	93	57
<b>Total Special Projects</b>	<b>19,462</b>	<b>16,356</b>	<b>3,106</b>
<b>TOTAL WORKPLAN HOURS TO JLARC</b>	<b>133,032</b>	<b>138,624</b>	<b>(5,592)</b>
Additional Projects During the Year:			
POTR Initiative and Cycled Agencies	3,276	2,499	777
Internet Database	600	305	295
Prior Year Audits	1,590	4,241	(2,651)
Next Year Audits	470	325	145
<b>Total Additional Work</b>	<b>5,936</b>	<b>7,370</b>	<b>(1,434)</b>
<b>TOTAL REVISED WORKPLAN</b>	<b>138,968</b>	<b>145,994</b>	<b>(7,026)</b>

- A Additional work with SAS 99, staffing changes, and follow-up work on potential issues.
- B Higher education audits were budgeted for 4,000 hour reduction; however, we achieved 1,523 savings in hours from the prior year.
- C The Statewide CAFR Long Term Debt project was significantly over budget due to problems encountered while auditing the long-term debt database and the loss of staff due to military leave. While the overage is significant, the time invested in auditing 100% of the debt database will allow the Commonwealth to have a single automated source for long term debt financial information in the future.
- D Part of this budget overage was due to the investigation of Department of Social Services employees who inappropriately received federal benefits. There were overages on the Health audit due to new federal program, unplanned audit work, staffing changes, and staff development.
- E The audit of the Commonwealth Transportation Fund required additional hours for new reports, underbudgeting, and additional work and meetings required for PPTRA program. The Port Authority audit was over budget due to change in agency personnel, new federal program, and additional planning hours.

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORKPLAN  
FOR FISCAL YEAR 2006**

SPECIAL PROJECTS	22,369
JUDICIAL BRANCH	240
EXECUTIVE DEPARTMENTS	
Executive Offices	740
Administration	800
Commerce and Trade	2,774
Education	1,795
Education - Higher Education Institutions	35,217
Finance	17,719
Health and Human Services	7,768
Natural Resources	480
Public Safety	3,221
Technology	1,450
Transportation	5,270
INDEPENDENT AGENCIES	6,514
LOCAL GOVERNMENTS, CLERKS, AND COURTS	31,810
CYCLED AGENCIES	<u>1,600</u>
TOTAL WORKPLAN HOURS	<u><u>139,767</u></u>

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORKPLAN  
FOR FISCAL YEAR 2006**

**SPECIAL PROJECTS**

**Required by Legislation, Statute, or Appropriation Act**

Audit of Deferred Maintenance Costs	2,250
<b>Objectives:</b> <i>The Auditor of Public Accounts shall conduct an audit to determine the amount of deferred maintenance costs in the Commonwealth in accordance with Item C-194.10 of the 2005 Appropriations Act. The Auditor shall use the funding provided in Item C-194.10 of this Act to assist agencies and institutions to acquire the software and training necessary to accumulate the information to perform the audit.</i>	
Development of Internet Database	2,435
<b>Objectives:</b> <i>The Auditor of Public Accounts shall compile and maintain on its Internet website a searchable database providing certain state expenditure, revenue, and demographic information as described in this subsection. The database shall be updated each year by October 15 to provide the information required in this subsection for the 10 most recently ended fiscal years of the Commonwealth. (SB934)</i>	
State Comptroller Operations	700
<b>Objectives:</b> <i>To review the operations of the State Comptroller as they relate to the Commonwealth's financial accounting and control operations. To determine the factors that have led to the current structure of the Commonwealth's financial accounting and control operations, the Comptroller's responsibility for financial and internal controls, the impact of decentralization on the financial structure and internal controls, and whether the Commonwealth has a modern financial system and structure. To provide the Chairmen of the Senate Finance Committee, the House Appropriations Committee and the House Finance Committee an assessment of information available to them, and how any changes in the Commonwealth's financial accounting and control operations could enhance their oversight and what resources would be necessary to accomplish this function. (Item 2B of the 2004 Appropriation Act)</i>	
Telecommunication Taxes	360
<b>Objectives:</b> <i>To determine the revenues received by localities included in the Auditor of of Public Account's Comparative Report for fiscal year 2005 for the taxes and fees collected by the service providers: gross receipts tax in excess of .5 percent, local consumer utility tax, video program excise tax, cable franchise fee, and E911 taxes and fees. (HB2880)</i>	

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORKPLAN  
FOR FISCAL YEAR 2006**

Review of Personal Property Tax Relief Act	630
<b>Objectives:</b> <i>To certify the Personal Property Tax Relief allocations for tax year 2004 per Item 503 of the 2004 Appropriation Act.</i>	
Commonwealth Competition Council - Review of Savings	80
<b>Objectives:</b> <i>To certify the savings from the recommendations put forth by the Competition Council per Item 283D3 of the 2004 Appropriation Act.</i>	
Review of Performance Measures	550
<b>Objectives:</b> <i>To determine that state agencies are providing and reporting appropriate information on financial and performance measures, and to review the accuracy of the management systems used to accumulate and report the results (Code of Virginia Section 30-133B.)</i>	
APA Annual Report	100
<b>Objectives:</b> <i>To describe the work performed by the Auditor of Public Accounts during fiscal year 2005, and the significant findings reported to the Joint Legislative Audit and Review Commission during that time. (Code of Virginia Section 30-133)</i>	
Council on Virginia's Future	100
<b>Objectives:</b> <i>To provide assistance to the Council on Virginia's Future. (Code of Virginia Section 2.2-2688)</i>	
Comparative Report - E911 Services	14
<b>Objectives:</b> <i>To summarize any findings reported to the Auditor of Public Accounts by independent certified public Accountants auditing the E911 special revenue fund or cost center of local governments. (Code of Virginia Section 58.1-3813.1)</i>	

**SPECIALTY TEAMS**

**Acquisition and Contract Management**

Small Purchase Charge Card Study	600
<b>Objectives:</b> <i>To identify and review all credit/charge card programs including SPCC, Voyager, and VISA and whether policies exist governing each of these programs. For SPCC, collect and analyze statewide data to identify agencies for review. Review any changes to statewide SPCC procedures.</i>	

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORKPLAN  
FOR FISCAL YEAR 2006**

Review of Contract Management Procedures	300
<b>Objectives:</b> <i>To determine what service the Commonwealth procures, itemize the vendors and type of services used, determine the method of selection, and if the services were for outsourcing, did the agencies use reliable cost estimates or cost benefit studies to adequately assess and decide what savings would occur. To determine if the Commonwealth has an adequate process to evaluate outsourcing options. To determine if the Commonwealth has a method to monitor contract compliance for services.</i>	
Review of PPEA and PPTA Activities	540
<b>Objectives:</b> <i>Compare the costs and risks of financing through alternative methods/contracts (Share In Savings, Public Private Partnerships, etc) to standard costs and risks of financing through up-front appropriations. Determine how alternative methods/contracts are implemented and monitored, and if the Commonwealth is providing proper guidance regarding these agreements. Determine the effect of these contracts on Commonwealth budget prioritization and resource allocation.</i>	
 <b><u>Budgeting and Performance Management</u></b>	
Higher Education - Review of Performance Measures	450
<b>Objectives:</b> <i>To determine that colleges and universities are providing and reporting appropriate information on financial and performance measures, and to review the accuracy of the management systems used to accumulate and report the results. (Code of Virginia Section 30-133B - the Department of Planning and Budget has delegated this function for colleges and universities to the State Council of Higher Education in Virginia)</i>	
Capital Projects - Review of Performance Measures	250
<b>Objectives:</b> <i>To determine that agencies are providing and reporting accurate financial and performance measures for capital projects. These measures are summarized and reported in the Governor's Six Year Capital Outlay Plan.</i>	
Statewide Budgetary Controls	700
<b>Objectives:</b> <i>To review statewide budget and appropriation processing controls in conjunction with our audit of the Commonwealth's Annual Financial Report.</i>	

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORKPLAN  
FOR FISCAL YEAR 2006**

Department of Planning and Budget - Review of Strategic Planning Process 120

**Objectives:** *To review and monitor the implementation of the new service area budget structure developed by the Department of Planning and Budget.*

Public Safety Agencies 350

**Objectives:** *To report on the agencies in the Public Safety Secretariat and provide analysis on the original budget, budgetary changes, and actual activity of the agencies involved.*

***Capital Assets Management***

Statewide Review of Capital Outlay 710

**Objectives:** *To collect and analyze capital project data at a statewide level; analyze statewide capital project expenses, including completed capital projects to ensure they are properly and timely capitalized; provide data and suggested audit procedures to any audit testing capital outlay to increase the efficiency of other projects; and coordinate testing of capital outlay expenses supported by debt for testing at the Department of Treasury. To test capital projects are several specific agencies with high capital outlay expenses for compliance and proper management.*

Review of Higher Education Capital Projects 200

**Objectives:** *To develop a life-cycle budget analysis as required by item 4-4.01 2B of the 2005 Appropriations Act. This item requires institutions of higher education to provide the Governor and Chairmen of the House Appropriations and Senate Finance Committees a life-cycle budget analysis, in a form prescribed by the Auditor of Public Accounts, of each capital project at least 30 days prior to the initiation of a project.*

Statewide Review of Inventory 480

**Objectives:** *To gain an understanding of supplies and materials inventory in the Commonwealth. Determine what comprises inventory at the various agencies. Determine whether items are properly included/excluded as inventory versus fixed assets. Evaluate inventory management including forecasting, planning, re-order levels, stock levels, and inventory reduction.*

**Data Analysis**

Higher Education - Review Banner Systems for Auditability 575

**Objectives:** *To evaluate the implementation of the Banner System in higher education institutions for determining data retrieval and analysis functions available for audit purposes*

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORKPLAN  
FOR FISCAL YEAR 2006**

Department of State Police - STARS Radio System	375
<b>Objectives:</b> <i>To follow the implementation of a \$300 million radio system to determine whether the system is on schedule, on budget, and provides the required functionality.</i>	
 <b><u>Financial Management</u></b>	
Statewide Review of Debt Management	400
<b>Objectives:</b> <i>To monitor debt issuance and related agency operations, continue a long term project to assess the individual debt capacity of institutions of higher education and to report on the Commonwealth's unfunded liabilities.</i>	
Statewide Cash and Investments	550
<b>Objectives:</b> <i>To monitor investment operations and performance, and prepare guidance for implementation of GASB 40 Deposit and Investment Risk Disclosures.</i>	
Review of Self-Insurance Funds	100
<b>Objectives:</b> <i>To follow up on our prior year report about the Commonwealth's self insurance funds and prepare guidance for local governments on implementing GASB 45 Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.</i>	
 <b><u>Higher Education</u></b>	
Higher Education - Review One-Card Systems	680
<b>Objectives:</b> <i>To review and compare the controls, policies, and procedures of the One-Card Systems used in the institutions of higher education</i>	
Higher Education Restructuring	400
<b>Objectives:</b> <i>To monitor the effects of the Restructured Higher Education Financial and Administrative Operations Act.</i>	
Higher Education Auxiliary Enterprises	425
<b>Objectives:</b> <i>To finalize our analysis of colleges' auxiliary enterprises activities using NACUBO and SCHEV guidelines for being self-supporting and year end balances with a comparison between all public colleges and universities.</i>	

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORKPLAN  
FOR FISCAL YEAR 2006**

**Information Systems Development**

Systems Development Projects 2,355

**Objectives:** *To monitor the systems development process over major systems to determine the projects are on schedule, on budget, and provide required functionality. This includes systems development projects for the various departments, agencies, and higher education institutions.*

Statewide Systems Replacement 400

**Objectives:** *To monitor the replacement of statewide accounting and human resources systems with an enterprise solution.*

**Information Systems Security**

Penetration Testing 230

**Objectives:** *To report findings as a result of penetration testing of agency information systems.*

VITA Service Bureau Review 600

**Objectives:** *To perform CAFR audit of policies and procedures of the VITA Service Bureau, which are used by agencies for information systems data processing.*

Review of Statewide Systems Security Policies 590

**Objectives:** *To review whether VITA is giving proper guidance on managing agency information systems which are now under VITA control in addition to setting appropriate statewide standards for the for the out of scope agencies. This also includes hours to monitor VITA policy development and transformation over the next year*

E-Commerce 490

**Objectives:** *To determine the various ways e-commerce and digital signatures are used in the Commonwealth, the risks associated with the use of electronic data transmission, and best practices and controls*

**Judicial**

Study of Costs for Operating Court System 250

**Objectives:** *To compile, analyze, and report financial data regarding the total costs to fund the district and circuit courts.*

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORKPLAN  
FOR FISCAL YEAR 2006**

**Reporting and Standards**

Truth-in-Fees Report 350

**Objectives:** *To accumulate information necessary to meet the requirement of the Code of Virginia Section 2.2-813.1, which requires DOA to post any findings on a website from the APA that indicate any revenue source that was used for a purpose other than originally intended. To review internal controls in place to prevent abuse/misuse of these funds. To report on the various revenue streams including usage and the cost to administer.*

Statewide Report on Payroll 320

**Objectives:** *To issue a report on payroll statewide, including data on payroll costs for the Commonwealth and the results of tests of controls over CIPPS.*

**Social and Medical Services**

Social and Medical - Eligibility Project 560

**Objectives:** *To determine how eligibility is determined and who does it for the following medical and social programs: Medicaid, Food Stamps, TANF, Ryan White, WIC, and Disability Insurance. To determine the agencies and entities in the Commonwealth involved in these processes. To determine who bills Medicaid and how and what type of providers are involved. To accumulate and analyze budget to actual amounts, trends, projections, allotments, and appropriations.*

Study of Cost Containment Methodologies 800

**Objectives:** *To catalog and report the Cost Containment Strategies that the Commonwealth has implemented to slow rising healthcare cost along with management's estimated savings. To analyze and report which healthcare cost are rising the fastest so that future Cost Containment Strategies can be geared towards those areas. To provide an inventory of Cost Containment Strategies used by other states.*

**Total Special Projects** 22,369

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORKPLAN  
FOR FISCAL YEAR 2006**

**JUDICIAL BRANCH**

Virginia State Bar	240
Total Judicial Branch	240

**EXECUTIVE DEPARTMENTS**

**Executive Offices**

Governor, Lieutenant Governor, Cabinet Secretaries <sup>1</sup>	340
Attorney General and Department of Law	400
Total Executive Offices	740

**Administration**

Department of Veterans Services	400
Department of Human Resource Management	400
Total Administration	800

**Commerce and Trade**

Virginia Economic Development Partnership	444
Virginia Employment Commission	1,800
Department of Housing and Community Development	10
Department of Minority Business Enterprise	300
Racing Commission	220
Total Commerce and Trade	2,774

**Education**

Department of Education	850
Jamestown-Yorktown Foundation	435
Virginia Biotechnology Research Park Authority	510
Virginia Community College System	4,090
Christopher Newport University	1,280
George Mason University	2,115
James Madison University	1,679
Longwood University	1,500
Mary Washington College	1,300
Norfolk State University	1,510
Old Dominion University	2,000
Radford University	1,280
University of Virginia	3,900
University of Virginia Medical Center	2,750
Southwest Virginia Higher Education Center	112
Virginia Commonwealth University	3,811
Virginia Military Institute	1,000
Virginia Polytechnic Institute and State University	3,600
Virginia State University	1,450
The College of William and Mary	1,840
Total Education	37,012

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORKPLAN  
FOR FISCAL YEAR 2006**

**Finance**

Report on Secretary of Finance Agencies	250
Department of Accounts/CAFR	10,005
Statewide Single Audit Report	1,300
Department of the Treasury <sup>2</sup>	2,300
Department of Planning and Budget	250
Department of Taxation	<u>3,614</u>
Total Finance	<u>17,719</u>

**Health and Human Resources**

Department of Health	1,500
Department of Medical Assistance Services	2,255
Department of Mental Health, Mental Retardation, and Substance Abuse Services	550
Department of Social Services	2,875
Other Health and Human Resources Agencies <sup>3</sup>	<u>588</u>
Total Health and Human Resources	<u>7,768</u>

**Natural Resources**

Department of Game and Inland Fisheries	400
Potomac River Fisheries Commission	<u>80</u>
Total Natural Resources	<u>480</u>

**Public Safety**

Department of Alcoholic Beverage Control	1,350
Department of Corrections	846
Department of Military Affairs	300
Department of State Police	135
Department of Forensic Science	80
Department of Emergency Management	<u>510</u>
Total Public Safety	<u>3,221</u>

**Technology**

Virginia Information Technology Agency	950
Innovative Technology Authority/Center for Innovative Technology	<u>500</u>
Total Technology	<u>1,450</u>

**Transportation**

Commonwealth Transportation Fund <sup>4</sup>	4,375
Virginia Port Authority	<u>895</u>
Total Transportation	<u>5,270</u>

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORKPLAN  
FOR FISCAL YEAR 2006**

**INDEPENDENT AGENCIES**

State Corporation Commission	
State Lottery Department	1,500
Virginia Retirement System	2,500
Virginia College Savings Plan	1,345
Virginia Small Business Financing Authority	120
War Memorial Foundation	100
Wireless E-911 Service Board	136
Virginia Tobacco Settlement Foundation	224
Tobacco Indemnification and Community Revitalization Commission	225
State Board of Accountancy	96
Virginia Tourism Authority	68
Commercial Space Flight Authority	<u>200</u>
Total Independent Agencies	<u>6,514</u>

**LOCAL GOVERNMENTS, CLERKS, AND COURTS**

State Accounts (135)	3,950
Judicial Entities Circuit Courts (121), District Courts (200), General Receivers (24)	25,110
Comparative Report and Quality Reviews	<u>2,750</u>
Total Local Governments, Clerks, and Courts	<u>31,810</u>

**CYCLED AGENCIES** - See agencies listed below <sup>5</sup> 1,600

**TOTAL WORKPLAN HOURS** 139,767

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORKPLAN  
FOR FISCAL YEAR 2006**

NOTES:

<sup>1</sup> *Office of the Governor* includes the Office of the Lieutenant Governor, Cabinet Secretaries, and Selected Agency Support Services, which include the Secretary of the Commonwealth, Virginia Veterans' Care Center, Interstate Organization Contributions, Virginia Liaison Office, Charitable Gaming Commission, and the Commission on Competitive and Equitable Tax Policy.

<sup>3</sup> *Other Health and Human Resources agencies* include Department of Rehabilitative Services, Department for the Visually Handicapped, Department for the Deaf and Hard-of-Hearing, Department for the Rights of Virginians with Disabilities, and the Virginia Board for People with Disabilities.

<sup>2</sup> *Department of the Treasury* includes the Virginia Public Building Authority, Virginia Public School Authority, Virginia College Building Authority and the Local Government Investment Pool.

<sup>4</sup> *Commonwealth Transportation Fund* includes the Departments of Transportation, Motor Vehicles, Rail and Public Transportation, and Aviation

<sup>5</sup> The following agencies would be subject to audit testing when identified using risk assessment tools. We would include those in this workplan based on the results of prior audits and the risk assessment tools. We would audit these agencies on a two-year cyclical basis.

Supreme Court  
Public Defender Commission  
State Bar Examiners  
Virginia State Bar  
Department of General Services  
State Board of Elections  
State Compensation Board  
Department of Charitable Gaming  
Department of Business Assistance  
Department of Professional & Occupational Regulation  
Department of Mines, Minerals, and Energy  
Department of Forestry  
Department of Labor and Industry  
Marine Resources Commission  
Department of Conservation and Recreation  
Motor Vehicle Dealer Board

Department of Historic Resources  
Department of Environmental Quality  
Chesapeake Bay Local Assistance Department  
Virginia Correctional Enterprises  
Commonwealth's Attorneys' Services Council  
Department of Correctional Education  
Department of Criminal Justice Services  
Department of Fire Programs  
Department of Juvenile Justice  
State Corporation Commission  
Workers Compensation Commission  
A.L. Philpott Center  
Rappahannock River Basin Commission  
Roanoke River Basin Commission  
Commonwealth Health Research Fund



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

May 9, 2005

The Honorable Lacey E. Putney, Chairman  
and Members, Joint Legislative Audit and Review Commission  
General Assembly Building  
Capitol Square  
Richmond, Virginia 23219

Gentlemen:

Pursuant to Sections 2.2-2901 and 30-132 of the Code of Virginia, the Commission establishes the scales of pay and number of positions for this Office. The Commission last established the scales and positions on June 14, 2004. In accordance with Item 505 of the 2005 Appropriation Act, we request that our base salaries be increased by 3 percent on November 25, 2005, and an increase of \$50 per year of service for state employees with five or more years of continuous service as shown on the proposed salary scales.

While we do not anticipate exceeding the authorized number of positions, the foregoing is subject to the usual understanding that this Office retains the flexibility to staff in excess of the authorized number of positions so long as the costs remain within our appropriation.

Sincerely,

A handwritten signature in black ink, appearing to read "Walter J. Kucharski".

Walter J. Kucharski  
Auditor of Public Accounts

**COMMONWEALTH OF VIRGINIA  
AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED SALARY SCALES**

**AUDIT AND AUDIT SUPPORT**

Position	<u>Number of Positions</u>		Present Scale	Proposed Scale
	2005	2006		Effective November 25, 2005
Deputy Auditor	1	1	\$74,975 - \$127,450	\$77,224 - \$133,274
Project Leader	14	14	57,395 - 117,640	59,117 - 123,169
Auditor	45	45	38,445 - 75,245	39,598 - 79,502
Staff	<u>84</u>	<u>84</u>	23,650 - 49,765	24,360 - 53,258
Total	<u>144</u>	<u>144</u>		

**ALLOCATION OF STAFF POSITIONS**

Audit	74	74
Audit Support	<u>10</u>	<u>10</u>
Total	<u>84</u>	<u>84</u>

