State Auditing Offices: Origins of Authority

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Agency	Authority	Branch	Establishing Law	Additional Laws	Selection of Head of Agency	Te Ler Li
Alabama Department of Examiners of Public Accounts	Statutory	Legislative	Code of Alabama, Sec. 41-5A-1 to 41-5A-23		Nonpartisan position appointed by Legislative Committee on Public Accounts	7 y n
Alabama Office of the State Auditor	Constitutional	Executive	Constitution of Alabama, Article V, Sec. 137	Code of Alabama, Sec. 36-16-1 to 36-16-11	Statewide partisan election	4 ye cons te
Alaska Division of Legislative Audit	Constitutional/statutory	Legislative	Constitution of Alaska, Article IX § 14	Alaska Statutes, AS 24.20.241 to 24.20.311	Nonpartisan position nominated by Legislative Budget and Audit Committee and confirmed by legislature	Indete
American Samoa Territorial Audit Office	Statutory	Executive	American Samoa Code, Ch. 4		Nonpartisan position appointed by Governor and confirmed by legislature	4 ye ye

Arizona Office of the Auditor General	Statutory	Executive	Arizona Revised Statutes 10.1.41-1279.01 to 1279.07		Nonpartisan position appointed by Joint Legislative Audit Committee and approved by concurrent resolution of legislature	5 y n
Arkansas Auditor of the State	Constitutional	Executive	Arkansas Constitution, Article 6 § 1	Arkansas Code, 25-16-5	Statewide partisan election	4 ye te
Arkansas Legislative Audit	Statutory	Legislative	Arkansas Code, 10-4-4		Nonpartisan position appointed by Legislative Joint Auditing Committee	Indete
California State Auditor	Statutory	Executive	California Code, Title 2, Div. 1, Ch. 6.5 [8543-8548.9]		Nonpartisan position appointed by Governor from list of three nominees provided by Joint Legislative Audit Committee	4 y n
Colorado State Auditor	Constitutional	Legislative	Constitution of Colorado, Sec. 49	Colorado Revised Statutes, 2-3-102 to 2-3-128	Nonpartisan position appointed by both houses of General Assembly	5 y

Connecticut Office of the Auditors of Public Accounts	Statutory	Legislative	Connecticut General Statutes, Sec. 2-89 to 2-92a.		Two auditors, who are not from the same political party, elected by General Assembly	4 y
Delaware State Auditor	Constitutional	Executive	Delaware Constitution, Article III § 21	Delaware Code § 2901 to 2910	Statewide partisan election	4 y n
District of Columbia Auditor	Statutory	Legislative	Code of the District of Columbia, Sec. 1-205.55 to 1-205.56e		Nonpartisan position appointed by chair of D.C. Council and approved by Council	6 y
Florida Office of the Auditor General	Constitutional	Legislative	Constitution of Florida, Article III, Sec. 21.2	Florida Statutes, 11.42 to 11.47	Nonpartisan position appointed by Joint Legislative Audit Committee and confirmed by both houses of legislature	Indete
Georgia Department of Audits and Accounts	Statutory	Executive	Code of Georgia § 50-6-1 to § 50-6-32		Nonpartisan position elected by both houses of General Assembly	Indete
Guam Office of Public Accountability	Statutory	Executive	Guam Code, Title 1, Ch. 19		Statewide partisan election	4 y

Hawaii Office of the Auditor	Constitutional	Executive	Constitution of Hawaii, Article VII, Sec. 10	Hawaii Revised Statutes, Ch. 23	Nonpartisan position elected by both houses of legislature	8 y n
Idaho Legislative Services Office, Legislative Audits Division	Statutory	Legislative	Idaho Statutes, 67-702		Nonpartisan position appointed by the Director of Legislative Services	Indete
Illinois Office of the Auditor General	Constitutional	Executive	Constitution of Illinois, Article VIII, Sec. 3(a)	Illinois Compiled Statutes, Ch. 30, Sec. 5	Nonpartisan position elected by both houses of General Assembly	10 y n
Indiana State Board of Accounts	Statutory	Executive	Indiana Code, 5-11-1		Nonpartisan position appointed by Governor	4 y n
Iowa Office of the Auditor of the State	Constitutional	Executive	Constitution of Iowa, Article IV §22	Iowa Code, Title I, Ch. 11	Statewide partisan election	4 y n
Kansas Legislative Division of Post Audit	Statutory	Legislative	Kansas Statutes, Ch. 46, Article 11		Nonpartisan position appointed by Legislative Post Audit Committee	Indete
Kentucky Auditor of Public Accounts	Constitutional	Executive	Constitution of Kentucky, Sec. 91	Kentucky Revised Statutes, Ch. 43	Statewide partisan election	4 ye cons te

Louisiana Legislative Auditor	Constitutional	Legislative	Louisiana Constitution 3.11	Louisiana Revised Statutes, 24:513 to 24:559	Nonpartisan position elected by both houses of legislature	Indete
Maine Office of the State Auditor	Statutory	Executive	Maine Revised Statutes, Title 5, Part 1, Ch. 11 §241 to 247		Nonpartisan position elected by both houses of legislature	4 ye cons te
Maryland Office of Legislative Audits	Statutory	Legislative	Code of Maryland, Sec. 2-1217 to 2-1228		Nonpartisan position appointed by executive director of Department of Legislative Services	Indete
Massachusetts Office of the State Auditor	Statutory	Executive	Massachusetts General Laws, Part I, Title II, Ch. 11, Sec. 12		Statewide partisan election	4 y n
Michigan Office of the Auditor General	Constitutional	Executive	Constitution of Michigan, Article IV § 53	Michigan Compiled Laws, Act 1 of 2003, 13.101	Nonpartisan elected appointed by both houses of legislature	8 y n
Minnesota Office of the Legislative Auditor	Statutory	Legislative	Laws of Minnesota for 1973, Ch. 492, Sec. 12	Minnesota Statute 3.971	Appointed by Legislative Audit Commission	6 y n

Minnesota Office of the State Auditor	Constitutional	Executive	Minnesota Constitution, Article V, Sec. 4	General Laws of 1858, Chap. LXV.	Statewide partisan election	4 y n
Mississippi Office of the State Auditor	Constitutional	Executive	Constitution of Mississippi, Sec. 134	Mississippi Code, Title 7, Ch. 7	Statewide partisan election	4 y n
Missouri Office of the State Auditor	Constitutional	Executive	Missouri Constitution, Article IV, Sec. 13	Revised Statutes of Missouri, Title IV, Ch. 29	Statewide partisan election	4 y n
Montana Legislative Audit Division	Constitutional	Legislative	Constitution of Montana, Part V, Sec. 10(4)	Montana Code, Title 5, Ch. 13, Part 3	Nonpartisan position appointed by Legislative Audit Committee	2 y n
Nebraska Auditor of Public Accounts	Constitutional	Executive	Nebraska Constitution, Article IV, Sec. 1	Nebraska Revised Statutes, 84-304 to 84-322	Statewide partisan election	4 y n
Nevada Legislative Counsel Bureau, Audit Division	Statutory	Legislative	Nevada Revised Statutes, Ch. 218G		Nonpartisan position appointed by Director of Legislative Counsel Bureau and approved by Legislative Commission	Indete

New Hampshire Office of Legislative Budget Assistant, Audit Division	Statutory	Legislative	New Hampshire Revised Statutes, Sec. 14:31 and 14:31-a		Nonpartisan position appointed by Legislative Budget Assistant	Indete
New Jersey Office of the State Auditor	Constitutional	Legislative	New Jersey Constitution, Article VII, Sec. I, Para. 6	New Jersey Statute 52:24-4	Nonpartisan position elected by joint session of legislature	5 y n
New Mexico Office of the State Auditor	Constitutional	Executive	New Mexico Constitution, Article V, Sec. 1	New Mexico Statutes, Ch. 12, Article 6	Statewide partisan election	4 ye cons te
North Carolina Office of the State Auditor	Constitutional	Executive	North Carolina Constitution, Article III, Sec. 7	North Carolina General Statutes, Article V, Ch. 147	Statewide partisan election	4 y n
North Dakota Office of the State Auditor	Constitutional	Executive	North Dakota Constitution, Article V, Sec. 2	North Dakota Code, Ch. 54-10	Statewide partisan election	4 y n
Northern Mariana Islands Office of the Public Auditor	Constitutional	Executive	Commonwealth Constitution, Article III, Sec. 12	Commonwealth Code, Title 1, Div. 7, Part 3	Nonpartisan position appointed by Governor with advice and consent of legislature	6 ye cons full

Ohio Auditor of the State	Constitutional	Executive	Ohio Constitution, Article III, Sec. 1	Ohio Revised Code, Title 1, Ch. 117	Statewide partisan election	4 ye te
Oklahoma Office of the State Auditor & Inspector	Constitutional	Executive	Oklahoma Constitution, Article VI, Sec. 19	Oklahoma Statutes, 74-212 to 74-227.9	Statewide partisan election	4 ye ye
Pennsylvania Department of the Auditor General	Constitutional	Executive	Constitution of Pennsylvania, Article IV § 1	Pennsylvania Fiscal Code, Article VI	Statewide partisan election	4 ye cons te
Pennsylvania Executive Director of the Legislative Finance and Budget Committee	Statutory	Legislative	Pennsylvania Statute Act 195 of 1959, 46 P.S. §§ 70.1 - 70.6		Nonpartisan position selected by members of the Legislative Budget and Finance Committee	Indete
Rhode Island Office of the Auditor General	Statutory	Executive	Rhode Island General Laws, Title 22, Ch. 13		Nonpartisan position appointed by the Joint Committee on Legislative Services	Indete
South Carolina Legislative Audit Council	Statutory	Legislative	South Carolina Code of Laws, Title 2, Ch. 15		Nonpartisan position elected by Legislative Audit Council	4 y n

South Carolina Office of the State Auditor	Statutory	Executive	South Carolina Code of Laws, Title 11, Ch. 7		Nonpartisan position appointed by the State Fiscal Accountability Authority	Indete
South Dakota Department of Legislative Audit	Statutory	Legislative	South Dakota Codified Laws, Title 4, Section 2		Nonpartisan position appointed by joint resolution of legislature	8 y n
South Dakota Office of the State Auditor	Constitutional	Executive	South Dakota Constitution, Article 4, Sec. 7	South Dakota Codified Laws, Title 1, Ch. 9	Statewide partisan election	4 ye cons te
Texas State Auditor's Office	Statutory	Executive	Texas Government Code, Title 3, Ch. 321		Nonpartisan position appointed by the Legislative Audit Committee	Indete

Utah Office of the Legislative Auditor General	Constitutional	Legislative	Utah Constitution, Article VI, Sec. 33	Utah Code, Title 36, Ch. 12, Sec. 15	Nonpartisan position elected by vote on joint resolution in both chambers of legislature (candidate is recommended by Audit Committee to Legislative Management Committee, who votes on recommendation and forwards to legislature)	6 y
Utah Office of the State Auditor	Constitutional	Executive	Utah Constitution, Article VII, Sec. 15	Utah Code, Title 67, Ch. 3	Statewide partisan election	4 y n
Vermont Office of the State Auditor	Constitutional	Executive	Constitution of Vermont, Ch. II § 43	Vermont Statutes, Title 32, Ch. 3, Subch. 3	Statewide partisan election	2 y n
Virginia Auditor of Public Accounts	Constitutional	Executive	Constitution of Virginia, Article IV, Sec. 18	Code of Virginia, Title 30, Ch. 14	Nonpartisan position elected by joint vote of both houses of General Assembly	4 y n

Washington Office of the State Auditor	Constitutional	Executive	Constitution of Washington, Article III, Sec. 1 and Sec. 3	Revised Code of Washington, Ch. 43.09	Statewide partisan election	4 y n
West Virginia Legislative Auditor, Post Audit Division	Statutory	Legislative	West Virginia Code, Ch. 4, Article 2		Nonpartisan position appointed by Joint Committee on Government and Finance	Indete
West Virginia State Auditor's Office	Constitutional	Executive	Constitution of West Virginia, Article VII, Sec. 1	West Virginia Code, Ch. 6, Article 9	Statewide partisan election	4 y n
Wisconsin Legislative Audit Bureau	Statutory	Legislative	Wisconsin Statutes, Ch. 13, Subch. IV, 13.94		Nonpartisan position appointed by Joint Committee on Legislative Organization based on recommendation from Joint Legislative Audit Committee	Indete

Wyoming Department of Audit	Statutory	Executive	Wyoming Statutes, Title 9, Ch. 2, Article 20, Sec. 3		Nonpartisan position appointed by majority of Governor, Secretary of State, and State Treasurer, with advice and consent of Senate	6 y n
Wyoming State Auditor's Office	Constitutional	Executive	Wyoming Constitution, Article 4, Sec. 11 and 12	Wyoming Statutes, Title 9, Ch. 1, Article 4	Statewide partisan election	4 y n