



New York State Archives

**New York State Department of Audit and Control Division of
Management Audit State Government Audit Reports 18633**

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Overview of the Records

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| Repository: | New York State Archives |
| Summary: | The master audit reports file contains a final, pre-published version of each state government program audit, initial agency comments, the 90-day agency response, and, occasionally, minor miscellaneous correspondence between the agency and the State Comptroller. The reports describe and analyze agency programs in-depth, detailing mission, functions, policies, procedures, resources, and accomplishments. The reports also include conclusions about program effectiveness and efficiency, and make recommendations to improve both. |
| Creator: | New York (State). Department of Audit and Control. Division of Management Audit |
| Title: | State government audit reports |
| Quantity: | 108 cubic feet |
| Inclusive Date: | 1965-2006 |
| Series: | 18633 |

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Arrangement

The series is arranged alpha-numerically by audit number. Audit numbers are based upon year of the audit, type of audit, and the sequence in which the audit was performed. For instance, audit number 91-S-81 means that the corresponding audit was conducted in 1991, that it was a "standard audit", and that it was the 81st standard audit completed that year. Types of audits are indicated in the number by the following codes: S - Standard audit (typical full program audit); D - Studies (these are limited or special examinations of programs, and are not regulatory in nature); R - Contractor audits (audits of contractors doing business with the State); F - Follow-up audits (these audits are conducted as follow-up to previous standard or contractor audits); T - Tuition Assistance Program audits (audits conducted of the TAP program administered by the Higher Education Services Corporation specifically under TAP legislative requirements).

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Administrative History

The Office of the State Comptroller (OSC) Division of Management Audit and Financial Reporting conducts and prepares audit reports of programs in state government Executive branch agencies, public benefit corporations and authorities, and the Judiciary in accordance with Section 8, Article 2 of the State Finance Law. These reports are based upon in-depth, on-site examinations of specific transactions, patterns of related transactions, and internal accounting and administrative controls. The purpose of these audits is to assess programs and make recommendations to improve accountability, reduce waste, and enhance productivity of state government. Audits may examine either financial or management practices.

OSC conducts the audits based upon a 12 month plan that is updated every 6 months. The plan is developed in the Division of Management Audit and Financial Reporting, and then approved by the OSC Executive Office. Upon completion of a program audit, the audit team prepares a draft report that is forwarded to the head of the audited agency. According to Section 170 of the Executive Law, the agency has 30 days to comment upon the draft report. These comments and the report are later published and widely disseminated throughout state government. Following publication, Executive Law Section 170 requires the audited agency to respond in writing within 90 days to OSC, the governor, and the state legislature, explaining how the agency will comply with the report's findings or why it will not or cannot. These "90-day responses" are not published.

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Scope and Content Note

The master audit reports file contains a final, pre-published version of each state government program audit, initial agency comments, the 90-day agency response, and, occasionally, minor miscellaneous correspondence between the agency and State Comptroller. The reports describe and analyze agency programs in-depth, detailing mission, functions, policies, procedures, resources, and accomplishments. The reports also include conclusions about program effectiveness and efficiency, and make recommendations to improve both. The comments and responses provide agency perspective on the report findings and recommendations.

18633-03A, 1965-2002, 8 cu. ft.: The bulk of this accretion (6 cu. ft.) consists of reports that were undertaken between 2000 and 2002. The remaining 2 cu. ft. consists of a wide variety reports completed between 1965 and 1999.

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Other Finding Aids

Available at Repository

18633-07, 18633-08: Folder list is available at the repository.

Container lists for remaining accretions are available at the repository.

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Use of Records

Access Restrictions

There are no restrictions regarding access to or use of this material.

Access Terms

- Audits
- Monitoring
- Auditor's reports--New York (State)
- Finance, Public--Auditing--New York (State)
- Fiscal policy--New York (State)
- New York (State)
- Auditing state government
- New York (State). Comptroller's Office