



New York State Archives

**New York State Legislative Commission on Expenditure
Review Audit Research Files and Reports L0193**

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Overview of the Records

Repository:	New York State Archives
Summary:	These records were created to determine if executive agencies implemented fiscal programs as intended by the state legislature. The records evaluate the efficiency and effectiveness of programs focusing on single agencies as well as those cutting across jurisdictional boundaries. The audits contain a summary of the intent, design, progress, and results of the audits. Files may include original and revised audit research designs; minutes of audit team meetings and of commission audit review committees; draft audit reports; incoming and outgoing correspondence and memorandums; press releases; 180-day responses of the audited agency; and the commission's closing reports.
Creator:	New York (State). Legislature. Legislative Commission on Expenditure Review
Title:	New York State Legislative Commission on Expenditure Review audit research files and reports
Quantity:	16 cubic feet
Inclusive Date:	1971-1992
Series:	L0193

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Arrangement

Chronological by date of program audit report; incomplete audits are alphabetical by subject of audit.

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Scope and Content Note

The series consists of audit files and interim and final reports created by the Legislative Commission on Expenditure Review (LCER) in its work to determine whether executive agencies implement programs as intended by the legislature. Program review audits reflect

the LCER's research role to evaluate program achievement (efficiency and effectiveness) measured against legislative intent. The reviews are not limited to single organizational or jurisdictional bounds, but may uncover problems where program purposes overlap or divide between agencies. They examine and evaluate specific state agency programs as well as programs that cut across agency boundaries.

The audits are carried out by interdisciplinary teams and the files present a concise summary of the intent, design, progress, and results of the audits. Agencies audited may respond to interim reports; the responses are usually printed as appendices to the audit reports. Copies of the final reports are published and distributed to the legislature and the public.

The audit files may include original and revised audit research designs; minutes of audit team meetings and of LCER audit review committees; draft audit reports; incoming and outgoing correspondence and memoranda; press releases; 180-day responses of the audited agency; and the LCER closing reports. Copies of the audit reports are interfiled with the audit files and are typically found at the end of the pertinent file. The penultimate box in the series contains a few interim audit reports mixed with closure reports of completed audits, with agency (180-day) responses and subsequent LCER memoranda. The final box in the series contains files for program audits that were not completed, arranged according to the program area being researched.

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Other Finding Aids

Available at Repository

Volume list is 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
- Auditing--New York (State)
- Budget--New York (State)
- Program budgeting
- Reports
- Legislative auditing
- New York (State)
- New York (State)--Politics and government
- Auditing state government