



LPRO
LEGISLATIVE POLICY
AND RESEARCH OFFICE

Structuring Legislative Oversight

PREPARED FOR: House Committee on Rules

DATE: March 23, 2023

BY: Melissa Leoni, LPRO Analyst

RE: Legislative Oversight in Other States

Legislative Oversight Elements

Committee

Audit or Written
Report

Auditor

Public Hearing

Recommendations

Audit Plan



Four Types of Legislative Oversight

Legislative Committee and Agency

- Joint legislative committee
- Legislative agency

Oversight Committee with External Auditor

- Joint legislative committee
- State auditor separate from legislature

Independent Commission

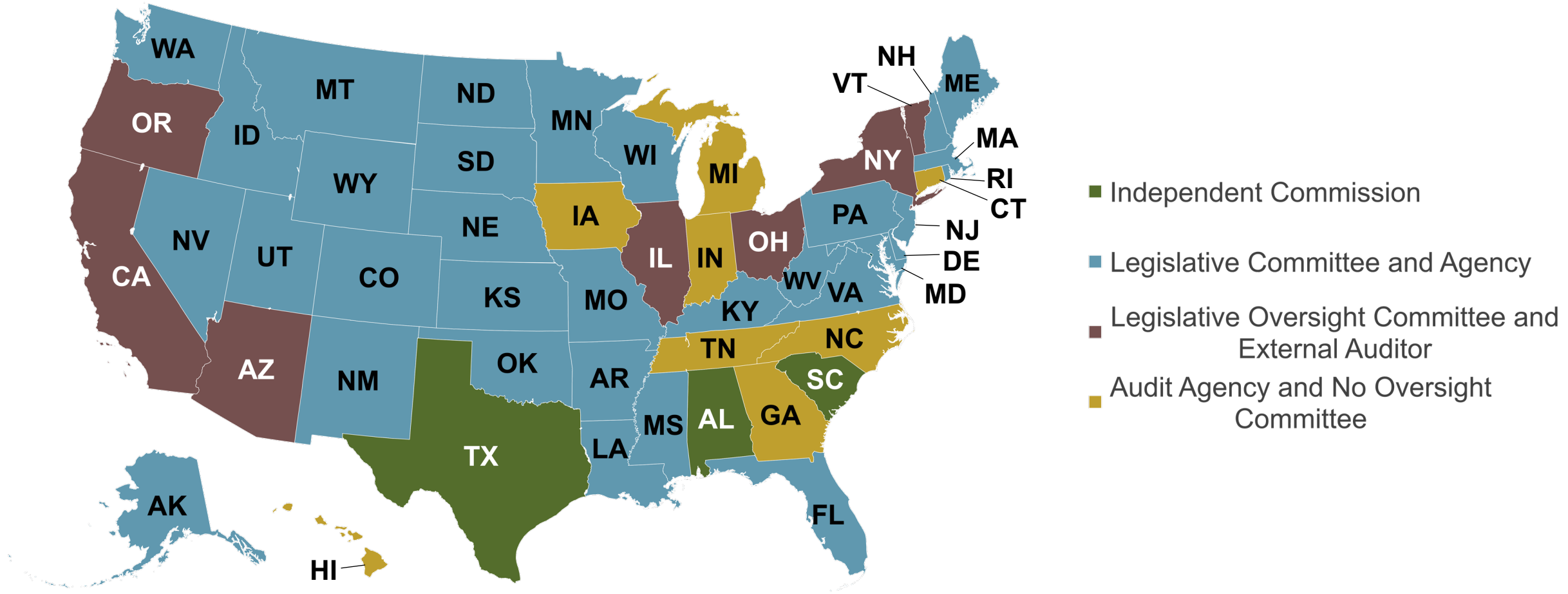
- Legislators and public members
- Associated agency

Audit Entity / No Committee

- Internal or external audit entity
- No single legislative committee



States by Legislative Oversight Type



Oregon Joint Legislative Audit Committee

Statutory committee (ORS 171.580 – 171.590)

Membership:

- Co-Chairs of Joint Committee on Ways and Means
- Other members appointed by Senate President and House Speaker

Staffed by Legislative Fiscal Office (LFO) with assistance by Secretary of State (SOS) Division of Audits and Oregon Department of Administrative Services



Oregon Joint Legislative Audit Committee Duties

- Selects audit reports for review
- Makes recommendations to Emergency Board, Joint Ways and Means, or other committees
- Reviews requests for performance audits and proposed legislation related to audits
- Recommends audits and any follow-up to Division of Audits
- Reviews audit follow-up reviews conducted by legislative staff
- Selects Division of Audits follow-up reviews for committee review
- Directs LFO to conduct performance assessment of state agency programs and management, review agency or statewide processes, sunset reviews, change of director reviews, review Secretary of State or other audits, and audit follow-up reviews



Examples of Legislative Oversight Committees and Agencies

State	Committee and Legislative Agency	Features
Colorado	Legislative Audit Committee Office of the State Auditor	<ul style="list-style-type: none">• Bipartisan, bicameral committee• Performance, financial, and information technology audits• Recommends appointment of State Auditor to legislature
Idaho	Joint Legislative Oversight Committee Office of Performance Evaluations	<ul style="list-style-type: none">• Bipartisan, bicameral committee• Committee appoints the Office's director• Evaluations of efficiency and cost-effectiveness• Nonpartisan, independent office
Mississippi	Joint Legislative Committee on Performance Evaluation and Expenditure Review	<ul style="list-style-type: none">• Bipartisan, bicameral committee• Analyzes state agency programs and operations• Nonpartisan executive director and staff
Washington	Joint Legislative Audit and Review Committee	<ul style="list-style-type: none">• Bipartisan, bicameral committee• Performance audits, program evaluations, sunset reviews, and other analyses• Nonpartisan staff auditors

Examples of Oversight Committee with External Auditor Type

State	Committee and External Auditor	Features
Arizona	Joint Legislative Audit Committee Office of the Auditor General	<ul style="list-style-type: none"> • Bipartisan, bicameral committee • Oversees all audit functions of legislature • Authority to require state agencies to comply with audit findings and Committee’s audit direction
California	Joint Legislative Audit Committee California State Auditor’s Office	<ul style="list-style-type: none"> • Bipartisan, bicameral committee • Committee oversight hearings and determination of legal and regulatory compliance • Performance and financial audits
Illinois	Legislative Audit Commission Office of the Auditor General	<ul style="list-style-type: none"> • Bipartisan, bicameral committee • Oversight of the State Audit Program • Financial and performance audits



Examples of Commission or Audit-Agency-Only Types

State	Commission or Audit Agency	Features
Alabama	Alabama Commission on the Evaluation of Services	<ul style="list-style-type: none">• Legislative members and Governor appointees• Independent staff
Georgia	Department of Audits and Accounts	<ul style="list-style-type: none">• Independent state auditor• Conducts financial and performance audits
Michigan	Auditor General	<ul style="list-style-type: none">• Auditor General is appointed by the legislature• Authority to conduct financial and performance audits• No single oversight committee
Tennessee	Comptroller of the Treasury	<ul style="list-style-type: none">• Auditor General is appointed by the legislature• Audit of state and local government entities
Texas	Sunset Advisory Commission	<ul style="list-style-type: none">• Legislators and public members• Advises and develops legislative recommendations



Most states have a joint legislative committee with internal audit or evaluation agency

