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## **KATHLEEN VINEHOUT**

### **STATE SENATOR**

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### **Legislative Audit Bureau: The Sentinels of State Government** by **Senator Kathleen Vinehout**

“As Governor, I would get rid of the programs that don’t work and fund the ones that do,” said a candidate at a forum last summer. I am sure people thought just how would you know that?

Many folks think someone is paying attention to details of state government, but they don’t really know. The way we can know is to study the work of the state auditors. The Legislative Audit Bureau (LAB) helps answer questions about the effectiveness and efficiencies of state government.

Recently, the work of the nonpartisan Legislative Audit Bureau was given the highest possible rating by the National State Auditors Association. An independent, external review team, which included auditors from other states and the federal government, traveled to Wisconsin and spent a week reviewing the work of the LAB.

For fifty-three years, the LAB has assisted legislators, agency directors and the people of Wisconsin in answering questions about how money is spent and how programs are managed. The auditors’ work provides answers to questions such as, did the program meet its goals, did the program follow state law, and how was the money spent?

Long before I became a Senator, I assumed that someone was paying attention to all the different functions of state government. As a Senator and member of the Joint Legislative Audit Committee, I understand the critical role of the LAB in assisting the Legislature with oversight. With a state government of dozens of agencies, hundreds of funds and thousands of programs, the 86 authorized employees of the Audit Bureau have a massive task.

Audits of state government, conducted by the LAB, are approved by the Joint Legislative Audit Committee which is made up of legislators from both sides of the aisle and both houses. The Co-chairs are always of the Majority Party and they determine which audits come to the committee for approval. Auditors depend on lawmakers to attend the hearings, read the audits ahead of time and ask questions. They also depend on

lawmakers to share the findings with the public and involve the public and their colleagues in a discussion about solutions to the findings in the audit. To maintain the integrity of the LAB and its work, state law forbids lawmakers from interfering in the audit process.

The LAB also maintains a state hotline on waste, mismanagement and abuse that has some of the strongest whistle-blower protections in state law. That protection provides confidence for those who come forward to help the LAB know where to find problems that need to be remedied.

Audit findings are always accompanied by recommendations to address the problems found during the audit process. Frequently these findings are related to compliance with state law. It is up to the Joint Audit Committee to make sure the agencies follow the LAB recommendations. This work can be much harder than you might think.

For example, the law requires the state's economic development organization validate that any company receiving money for creating jobs actually creates the jobs. A series of audits detailed that the Wisconsin Economic Development Corporation (WEDC) was not following the law. When lawmakers insisted WEDC follow the law, the agency director pompously retorted, "We are not in the business of validating jobs."

A few years ago, after the release of an economic development audit that detailed continued problems, two lawmakers called for the elimination of the LAB. These lawmakers, who called for the demise of the LAB, showed staggering ignorance in the vital functions auditors perform.

Without the LAB's work, our state would not be able to conduct business with the federal government due to requirements for a review. Nearly thirty percent of Wisconsin's \$76 billion-dollar budget is federal money. Without the work of the Audit Bureau our state could not borrow money or, in state terms, issue bonds. Our state has about \$14 billion dollars in bonds (debt).

The LAB staff are the sentinels of state government. They point the way to problems, offer recommendations to solve those problems, and give the "all-clear" that everything is working well.

The staff at the LAB is doing a very difficult job in a way that absolutely deserves recognition. For their exceptional work, we all offer heart-felt congratulations and appreciation.