Inventory of the California Office of the Auditor General Records

Collection number: R399

California State Archives
Office of the Secretary of State
Sacramento, California

Processed by:
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Descriptive Summary

Title: California Office of the Auditor General Records
Collection number: R399
Creator: California Senate Judiciary Committee
Collection Size: 11 cubic feet
Repository: California State Archives
Sacramento, California

Abstract: In 1955, the Legislature created the Joint Legislative Audit Committee and the Office of the Auditor General (OAG) for the purpose of examination and reporting independent of the information provided by an executive body (Chapter 1699, Statutes of 1955). The records of the Office of the Auditor General (OAG) consist of 11 cubic feet of textual records reflecting the agency’s investigation of the finances and performance of legislative and executive programs and agencies.

Physical location: California State Archives
Languages: Languages represented in the collection: English

Access
While the majority of the records are open for research, any access restrictions are noted in the record series descriptions.

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Preferred Citation
[Identification of item], Office of the Auditor General, R399.[series number], [box and folder number], California State Archives, Office of the Secretary of State, Sacramento, California.

Committee History
In 1955, the Legislature created the Joint Legislative Audit Committee and the Office of the Auditor General (OAG) for the purpose of examination and reporting independent of the information provided by an executive body (Chapter 1699, Statutes of 1955). The Auditor General reports on the financial and performance condition of state funds via investigative audits. The Committee appointed the Auditor General and staff, directed the OAG to investigate certain bodies, and determined whether program objectives had been achieved or funds had been spent appropriately.

The OAG closed its doors in 1992 after Proposition 159 (1992) failed passage and left the OAG without funding. The State Auditor was established in 1993 as an independent agency.

Scope and Content
The records of the Office of the Auditor General (OAG) consist of 11 cubic feet of textual records reflecting the agency's investigation of the finances and performance of legislative and executive programs and agencies. The records are dated from 1957 to 1991 and are separated into two series: Auditor General Reports and Joint Revenue Sharing Reports. The Auditor General Reports comprise the bulk of the record group and covers a wide array of financial, investigative, and performance audits of executive agencies and programs of state government. It also includes reports on legislative programs. The Joint Revenue Sharing Reports also include audits on a diverse range of executive and legislative programs; however, the reports are only financial in nature.

Accruals
Further accruals are expected.

Indexing Terms
The following terms have been used to index the description of this collection in the library's online public access catalog.
Auditors' reports - California
California. Office of the Auditor General

R399.001 Series 1 Auditor General Reports 1957-1991
Physical Description: 63 bound volumes
Physical Description: Box 1 - Box 11
Arrangement
Arranged numerically by volume number.
Scope and Content Note
The Auditor General Reports within each volume are arranged numerically by report number. Volumes number 1-106. Volumes 1-32 contain report numbers 1-934. Then, the report numbering re-starts; thus, Volumes 33-106 contain report numbers 1-814. Missing volumes are: 47-80, and 83-91. These reports may be either performance, investigative, or financial audits of selected state programs and agencies. When complete, each report was sent to the Joint Legislative Audit Committee. Examples of report titles include "The Office of Criminal Justice Planning Can Improve Its Process for Awarding Grants and Evaluating and Directing Grantee Performance." "Fricott Ranch School for Boys, Report on Examination, Year Ended June 30, 1963," and "Report on Special Investigation of The Accounting Procedures and Records of The Department of Water Resources for The Year Ended June 30, 1958."
See Appendix A in master finding aid for a full list of reports.

R399.002 Series 2 Joint Revenue Sharing Reports 1978-1980
Physical Description: 3 bound volumes
Physical Description: Box 11
Arrangement
Arranged numerically by volume number.
Scope and Content Note
The Joint Revenue Sharing Reports within each volume are arranged numerically by report number. Report numbers range #005 - #1011. These reports are exclusively financial audits of selected state programs and agencies. The reports are an evaluation of the methods and reporting of various revenues received by the program or agency being audited. For example, an audit of the General, Special Deposit, and Trust funds of the Department of Corrections. Another example is the audit on the California Environmental Protection Program Fund. When complete, each report was sent to the Joint Legislative Audit Committee, who then sent it to the entire Legislature.
See Appendix B in master finding aid for a full list of reports.