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Report to
THE UTAH STATE LEGISLATURE
Number 76—1

**A Study of
The Accounting and Control System
of the
Utah State Legislature
and
Legislative Offices**

January 1976

Prepared by
the office of
**The Legislative Auditor General
State of Utah**



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January 1, 1976

AUDIT SUBCOMMITTEE
Legislative Management Committee
Speaker Ronald L. Rencher
Chairman
Senator Edward T. Beck
Senator W. Hughes Brockbank
Representative Ronald T. Halverson

TO: THE UTAH STATE LEGISLATURE

Submitted herewith is the report on our study of the accounting and control systems of Utah State Senate, Utah House of Representatives, and the legislative offices.

The nature, purpose, and scope of this study are expressed in the first section of the report. As noted there, this has not been an audit of past transactions and events; rather this has been a study and evaluation of the accounting and control systems.

Our findings, conclusions, and recommendations have been discussed with President Ernest H. Dean of the Senate, Speaker Ronald L. Rencher of the House of Representatives, and with the director of each legislative office. All suggestions from these officials have been carefully considered as we prepared this final report.

We express appreciation to all who have assisted in the course of this study.

Sincerely,



Lennis M. Knighton
Auditor General

LMK:cm

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REPORT ON THE STUDY OF ACCOUNTING AND CONTROL SYSTEMS
OF THE LEGISLATURE AND LEGISLATIVE OFFICES

INTRODUCTION

This study was undertaken in response to a request from Senator Ernest H. Dean, President of the Utah Senate, and with the approval of the Executive Committee of the Legislative Management Committee.

THE PURPOSE OF THE STUDY

The purpose of this study has been to evaluate the accounting and control systems within the Legislative Branch of Utah State Government and to develop recommendations for strengthening these systems so as to preclude problems in the handling of funds and to provide those who have responsibility for administering such funds with sufficient information to enable them to effectively and efficiently carry out their responsibilities.

The fact that this study is the first one undertaken by this office is indicative of the desire of legislative leaders that their own system be evaluated and strengthened before this office begins its review and evaluation of other agencies and programs of the State.

THE SCOPE OF THE STUDY

Consistent with the purpose noted above, this study has centered on the following three questions:

1. Are accounting records and financial controls appropriate and adequate to protect against improper expenditures and duplicate reimbursements?
2. Is adequate and timely information available to legislative leaders and the directors of legislative offices relative to their areas of responsibility to enable them to make sound financial decisions and to properly control the use of funds for which they are responsible?
3. Are controls adequate to properly safeguard equipment and other fixed assets and to promote the efficient use of these and other such resources?

This study has not been undertaken as an audit. That is, an examination has not been made of past transactions and records to determine whether errors, improprieties, or inefficiencies have occurred in the past. Such an audit was recently undertaken by the State Auditor's Office, and that report was issued on October 3, 1975. The emphasis of this study, as stated earlier, has been to review current practices and recommend changes which will strengthen the accounting and control systems so as to preclude problems in the future.

NEED FOR THE STUDY

The need for this study is derived primarily from the changes in the legislative structure resulting from the passage of Senate Bill 218 on March 12, 1975. With the passage of this bill, the following changes were made that affect the areas of concern in this study: (See Section 36-12, Utah Code Annotated 1953)

1. The Legislative Council, Tax Revision Commission, Planning Committee on Higher Education, Joint Budget and Audit Committee, Joint Legislative Operations Committee, Joint Legal Services Committee, Joint Investigating Committee, and the offices affiliated with them were abolished.
2. Study committees of the Senate and House were established, and each committee was authorized to have its own budget and to control its own expenditures.
3. A permanent legislative management committee was established to oversee administrative matters of the Legislature, to set policies for the use of legislative funds, and to oversee the professional legislative offices created to serve the Legislature.
4. Professional staff offices of Legislative Research Director, Legislative Fiscal Analyst, Legislative General Counsel, and Legislative Auditor General

were established. A four-member subcommittee of the Legislative Management Committee is assigned oversight of each staff office.

5. The Office of Legislative Services was established. This office was given the responsibility of providing equipment, supplies, and a variety of services required by the Legislature and its committees, exclusive of the professional legislative offices, and of supervising payment of per diem compensation and expenses of the members of the Legislature, the study committees, and the House, Senate, and Legislative Management Committees.

The effect of this legislation has been to change the structure and alter the patterns of responsibility within the legislative branch, including the staff offices. Thus, a study at this time is needed to make sure that procedures and policies are established that will (1) promote efficient and effective use of resources in all areas, (2) prevent improper expenditures, and (3) provide legislative leaders and directors of legislative offices the financial information they need to manage the funds and activities for which they are responsible.

METHODOLOGY

Sections of the Utah Constitution, Statutes, policies adopted by the Legislative Management Committee, Rules of the

the Forty-First Session of the Legislature, and two opinions of the Attorney General were reviewed. A detailed list of these items, properly referenced, is included in Appendix A.

Interviews were held with permanent staff members of the Senate and House and with responsible officials in each of the legislative offices and the Department of Finance.

The documents used by each office to authorize and/or record any financial transaction or accounting entry were examined. The reports produced for legislative leaders and legislative office directors for their use in controlling expenditures, resources, and budgets were reviewed.

SUMMARY OF RECOMMENDATIONS

Listed below is a summary of recommendations resulting from this study, together with a reference to the page in this report where a more complete statement of the recommendation can be found and where the reason for the recommendation is explained.

1. The Legislature should proceed with current plans to seek a clarification, through appropriate channels, of the procedures to be followed by legislators and legislative offices in regard to compliance with travel policies issued by the Board of Examiners. (Page 8)
2. The Legislature should review the provision for payment of week-end round trip mileage during legislative sessions provided by Section 36-2-2. (Pages 8 - 10)

3. The expenditures and reimbursements for legislators' out-of-state travel should be processed through the Legislative Services Office. (See recommendation 4 for the control the President of the Senate and Speaker of the House should have over all expenditures for the Legislature and its members.) (Pages 10 - 11)
4. The Joint Rules of the Senate and House of Representatives and the Senate Rules concerning legislative expenses should be changed to require only the approval of the President of the Senate, the Speaker of the House, or their respective authorized agents, on all bills, claims, or payments of the Legislature and its committees. (Pages 10 - 12)
5. The services of Central Stores and of the Purchasing Department should continue to be used whenever practical and advantageous. (Pages 12 - 13)
6. Whenever an order is placed directly with a vendor, a Contract or Emergency Voucher (CEV) form should be prepared as a purchase order, and it should be used to help prevent making duplicate payments and to update the monthly Budget Operating Report. (Page 13)
7. The legislative offices and Legislature should make full use of the BACIS accounting and reporting system as soon as it is effectively operational. (Pages 13 - 14)
8. A separate division number should be assigned each Senate and House study committee so that a budget operating report will be provided each committee. (Pages 14 - 15)
9. The Legislative Services Office should maintain a complete record of payments made to each legislator for compensation, expenses, and mileage. (Pages 14 - 15)
10. Signature cards for the Legislature and legislative offices should be maintained up-to-date in the Department of Finance. (Page 15)
11. The legislative committees and offices should advise the Department of Finance by letter the allotment information they desire to have incorporated into their monthly Budget Operating Report. (Pages 15 - 16)

12. On a monthly basis, each legislative office should up-date the Budget Operating Report received from the Department of Finance by completing the reconciliation form provided in this study, or one like it, so that the current status of funds can be known. The Legislative Services Director should prepare this form for each legislative committee. (Pages 16 - 17)
13. More complete property and equipment records should be established, based upon a physical inventory, and these records should be maintained on a current basis. (Pages 17 - 19)
14. Controls should be established over keys issued for areas occupied by the Legislature and legislative staff offices. (Page 19)

SPECIFIC FINDINGS AND RECOMMENDATIONS

CONSTITUTIONAL AND STATUTORY REQUIREMENTS AND LEGISLATIVE RULES

- A. Article V of the Utah Constitution provides for distribution of powers within State government as follows:

The powers of the government of the State of Utah shall be divided into three distinct departments, the Legislative, the Executive, and the Judicial; and no person charged with the exercise of powers properly belonging to one of these departments, shall exercise any functions appertaining to either of the others, except in the cases herein expressly directed or permitted.

The Attorney General's opinion No. 75-081 dated September 10, 1975, answered "No," to the question: "Can the Legislature and its various committees or the State Auditor be exempted from the present policy set by the Board of Examiners regarding out-of-state travel?"

In effect, the opinion stated that under the provisions of Section 13, Article VII of the Utah Constitution, all claims

against the state, "except only claims for salaries and compensation of officers fixed by law" are subject to examination and approval by the Board of Examiners. The Supreme Court has acknowledged that the final determination of how State funds shall be expended is for the Legislature, but the Legislature can pass on claims only after they have been considered and acted upon by the Board of Examiners.

A related issue concerns the amount of expense reimbursement that should be paid to legislators for out-of-state travel. Prior to the issuance of the Attorney General's opinion, cited above, legislators billed all of their out-of-state travel expenses on an "actual and necessary" basis. Under the present policy of the Board of Examiners, however, they are to be reimbursed for expenses on a per diem basis at a fixed, pre-determined rate.

Recommendation.

We recommend that the Legislature proceed with whatever action is appropriate to determine what policies and procedures are to be followed by legislators and legislative offices in the matter of out-of-state travel in light of the Attorney General's opinion dated September 10, 1975, and the policies of the Board of Examiners requiring prior approval of such travel and providing for per diem reimbursements rather than actual and necessary expenses.

B. Section 36-2-2, Utah Code Annotated, 1953, provides in part as follows:

Compensation of members and in-session employees.
The compensation of members of the legislature shall be \$25 per diem while actually in session and \$15

per day expense money for each calendar day for general, budget, and special sessions, and travel expense for the distance necessarily traveled going to and returning from the place of meeting by the most usual route. There shall also be paid travel expenses actually incurred by the members in traveling by car or other conveyance between the place of meeting and their homes by the most usual route during the sessions, but not to exceed one trip per week. All travel expenses shall be paid at the rates designated by the state department of finance for travel by state employees.

Based upon this statute, legislators have been paid compensation of \$25 per diem while actually in session; \$15 per day expense money for each calendar day for general, budget, and special sessions; mileage, at the rate designated by the Department of Finance for travel by State employees, for the distance traveled to and returning from the place of meeting by the most usual route; and, if the session lasts more than one week, mileage at the prescribed rate for one round trip each week from their home to the capitol and return. In the past, mileage for the weekly trips has been paid to all legislators without requiring documentation of travel actually performed.

Recommendations.

1. If it is the desire and intent of the Legislature to pay mileage actually incurred for round trips home during the session but not to exceed one per week, the claim should be filed and certified by each legislator.
2. If it is the desire and intent of the Legislature to pay mileage for one round trip per week, as has been the practice, we recommend that the following sentence be deleted from Section 36-2-2:

There shall also be paid travel expenses actually incurred by the members in traveling by car or other conveyance between the place of meeting and their homes by the most usual route during the sessions but not to exceed one trip per week.

Replace the deleted sentence with a provision that legislators be paid mileage, at the rate prescribed by the Department of Finance, for each weekend covered by a general, budget, or special session.

C. Section 36-12-7, (2) (f) Utah Code Annotated, 1953 provides that a duty of the Legislative Services Director is: "To supervise payment of per diem compensation and expenses of the members of the Legislature, the study committees, and the House, Senate, and Legislative Management Committees."

At the present time, the following payments are being handled by the Senate President's Administrative Assistant or the Secretary to the House of Representatives:

1. Payrolls for Senate and House employees.
2. Compensation, expenses, and mileage for legislators' services during a general, budget or special session.
3. All out-of-state travel by legislators.

Recommendations.

1. We recommend that the attendance records and payrolls for Senate employees during a legislative session be prepared by an employee designated by the President of the Senate and those for the House by an employee designated by the Speaker of the House. The payroll should be signed by the employee who prepared it and approved by the presiding officer of the Senate or House. The Senate and House copies of these attendance records and payrolls should be filed in the office of the Legislative Services.
2. We recommend that all payments to legislators for per diem compensation, expenses, and travel (both in-state and out-of-state) be processed by the Legislative Services Director so that all expenditures

for members of the Senate and House of Representatives will be centralized in one office.

3. We recommend that the Legislative Services Director be prepared at all times to furnish the President or the Speaker, upon request, an up-to-date analysis of out-of-state travel by legislator and a report of total travel expenditures for each seminar, conference, or other meeting.

D. The Joint Rules of the Senate and House of Representatives concerning legislative expense, number 30.01, provides:

How Paid. Each House shall have full control of its own expenses. All bills, claims or payments shall be certified by the President and the Secretary of the Senate or the Speaker and Clerk of the House, as the case may be, to the State Department of Finance for payment by State warrant, drawn against the fund appropriated for the expenses of the Legislature. In case of the absence of one of the two officers of either House authorized to certify payments, the Chairman of the Committee on Rules of that House may sign the authorization in his place.

State agencies and departments generally require only the authorization of the department head or his authorized agent for the payment of bills and claims. Approval of the presiding officer of the Senate or House, or his designated agent, should be required for payment of any expenditure out of the appropriation for the Senate or House; but a second signature should not be required.

Recommendation.

We recommend that this joint rule be changed to provide that all bills, claims, or payments shall be certified by the President of the Senate or the Speaker of the House, as the case may be, or his respective authorized agent. Any bill, claim, or payment to be shared by both Houses of Legislature shall be certified by both the President and the Speaker or their authorized agents.

E. Rules of the Senate, Number 1.06, provides that among the duties of the Secretary of the Senate are:

(g) To keep a record of the attendance of all employees. Any employee absenting himself or herself without the permission of the President, shall not be paid for the day or days of such absence. He shall keep a record of all leaves of absence and shall keep a record of and approve all payrolls and bills.

(h) To sign jointly with the President all requisitions on the State Department of Finance for warrants to pay the expenses of the Senate, provided that in the absence or incapacity of the Secretary, such requisitions shall be valid if signed by the President and Chairman of the Committee on Rules.

Recommendation.

We recommend that 1.06 (g) and 1.06 (h) be deleted in order to avoid conflicting with procedures recommended in C and D above.

F. The Rules of the House of Representatives have no provision concerning the certification of bills, claims, and payments. Payrolls and joint expenditures have not generally been signed by the Secretary of the Senate or the Clerk of the House. If Joint Rule 30.01 is changed as recommended in D above, no change from past practices is required. If the Joint Rule is not changed, the House payroll and joint expenditure documents should be signed by the Clerk of the House as well as the Speaker.

ACCOUNTING RECORDS AND FINANCIAL CONTROLS

A. Materials and supplies are generally drawn from Central Stores when available, and other supplies, equipment and services are acquired through the Purchasing Department if an

item is part of a state-wide contract. When a purchase is made directly from a vendor, legislative offices solicit competitive bids. The vendor selected is the one offering the lowest and best bid from a field of three bidders. The normal state discount is given by all vendors.

Recommendation.

We recommend that Central Stores and the services of the Purchasing Department continue to be used whenever practical and advantageous.

B. The manner and extent to which purchases directly from suppliers are accounted for and controlled varies significantly among the legislative offices. A more formal and detailed record of orders placed is desirable and can be obtained by using the Contract or Emergency Voucher (CEV) as a purchase order record.

Recommendation.

We recommend that the CEV form should be used as a purchase order when orders are placed directly with outside suppliers. When an order is placed, a control number should be assigned to the CEV and all pertinent information (including estimated cost) should be recorded in a log record similar to Exhibit 1. The vendor should be instructed to make reference to the control number on his invoice. When the invoice is received, it should be compared with the CEV record and receipt of order should be verified. The CEV would then be completed and forwarded to the Department of Finance for processing and payment. This procedure will avoid double payment of invoices.

C. The Department of Finance is presently implementing an on-line accounting system called BACIS. This system will serve all State agencies and departments whose accounting records are maintained by the Department of Finance. The

BACIS system provides for a record similar to the CEV/ Purchase Order record recommended in B above. An agency will be able to have all encumbrances recorded as they are incurred. These encumbrances will be reflected in Allotment/ Encumbrance reports as soon as they are entered into the system. At any point in time it will be possible to determine an agency's current allotment balance by the use of a video terminal.

Recommendation.

We recommend that all legislative offices (including the House and the Senate) make full use of the BACIS system when it becomes available and that video terminals and printers be installed as work load requirements justify. This equipment and system will provide current records of expenditures, encumbrances, and unencumbered balances. The BACIS system will provide for the current recording and encumbering of travel authorizations, orders placed directly with vendors, and any other commitments and expenditures.

D. Budget allotments and expenditures for legislative committees are presently grouped into two reporting divisions (#14--Senate Study Committees, #15--House Study Committees). The Budget Operating Report reflects expenditures and encumbrances in total for the Senate Study Committees and the House Study Committees. Each committee has a budget authorized by the President of the Senate or Speaker of the House, and the budget may be modified as the presiding officer determines appropriate.

Recommendation.

We recommend that a separate division number be assigned each Senate and House Study Committee to provide an operating report for each committee.

E. In order to insure that amounts due legislators are paid and that double payments are avoided, the office staffs of the Senate and the House are keeping a record of payments made to legislators. Before a claim for per diem compensation is processed, a check is made to insure that the legislator has not been previously paid for that day. A determination is also made that for each travel voucher submitted by a legislator, there is a record of his having attended an authorized meeting.

Recommendation.

We recommend that the procedures described above be continued by the Legislative Services Office in handling payments to legislators. In order to facilitate the control achieved by these procedures, we recommend that a form similar to the one shown in Exhibit 6 be used to record compensation and expenses paid State legislators.

F. Based on a review of signature cards on file with the Department of Finance, it was noted that a signature card was on hand for each legislative chamber and each of the legislative offices, except for the Office of Legislative Services. A signature card for Legislative Services has since been filed. The signature cards for the House of Representatives and the Office of Legislative Research have not been updated to show the results of recent personnel changes.

Recommendation.

We recommend that the legislative offices, the Senate, and the House update their signature cards whenever personnel changes make existing cards obsolete.

REPORTS

A. Section 63-38-11 of the Utah Code Annotated 1953 requires that the Governor approve all quarterly allotments of annual work programs. Even though Section 63-38-11 exempts the Legislature from "...the terms and provisions of this act," the Department of Finance has required that the allotments of the work programs of the Legislature be approved by the Governor. In an attempt to remain free of executive control, legislative offices have not submitted quarterly allotments to the Department of Finance for inclusion in their respective Budget Operating Reports. As a result, the Budget Operating Reports disclose expenditures and some encumbrances by object classification, but they do not reflect the office's unencumbered balances.

Recommendation.

In order to utilize the full potential of the Budget Operating Report, we recommend that the Legislature and legislative offices submit a letter to the Department of Finance requesting that allotments, as submitted by major object code, be set up in their records and stipulating that under provision of Section 63-38-3 the Governor's approval is not required.

B. The reports received from the Department of Finance do not reflect current encumbrance and expenditure data because of the time required to process purchase requisitions and

produce the report itself. The total encumbrances and expenditures shown on the Budget Operating Report reflect data which is from two to four weeks old. Orders placed with outside suppliers and travel authorizations are not reflected as encumbrances on the Budget Operating Report and do not appear in the financial records until the expenditures are processed by the Department of Finance.

Recommendation.

We recommend that the document records shown as Exhibits 1-4 be used to control the processing of forms and in updating the monthly Budget Operating Report. Each month the Current Month Fiscal Detail Report should be compared with the document records in order to insure the accuracy of the Budget Operating Report. By using a schedule similar to Exhibit 5 and the document records, unencumbered allotment balances shown on the Budget Operating Report can be updated. It is our understanding that the need for updating the Budget Operating Report will be eliminated when the BACIS system is effectively implemented (see C, page 13 for further explanation of BACIS system).

RECORDS AND CONTROL OF PROPERTY AND EQUIPMENT

A. The Fiscal Analyst's Office has a detailed record of its property and equipment including a tagging and numbering system to identify the individual items back to the records. The Research Director's Office and Auditor General's Office have detailed lists of their furniture and equipment and the Research Director's furniture and equipment are tagged. The property records in other offices are less complete. At the present time, the Director of Legislative Services is having a physical inventory taken, and he is setting up

records of furniture and equipment for the Legislative Services Office, the Senate, and the House. None of the offices maintain control records which are needed to determine that all items procured as capital outlay expenditures are picked up in the detail records.

State policy, established by the Finance Department, provides that property and equipment costing \$50 or more and having a useful life of one year or more should be capitalized. Small items that can be carried on an individual's person and costing more than \$25 will be capitalized.

Recommendations.

1. We recommend that each legislative office establish and maintain a complete, up-to-date, and detailed record of its furniture and equipment, including a control summary showing asset costs. The Legislative Services Office should be responsible for Senate and House records.
2. Furniture and equipment records should contain at least the following information:
 - a. Asset number
 - b. Description of property
 - c. Serial number--if available
 - d. Date acquired
 - e. Cost
 - f. Voucher number
 - g. Location
 - h. Disposition
3. If records are incomplete or non-existent, a physical inventory should be taken and records created to be as complete as possible.
4. An asset number should be assigned and affixed to each item of furniture and equipment on hand and to each new item as it is received for identification, control, and record purposes.

5. Each director should see that periodically his furniture and equipment records are reconciled with a physical inventory.
 6. Each director should see that furniture and equipment which has become surplus is properly stored or disposed of in a timely manner.
- B. In order to provide better physical control over property equipment, and records in areas occupied by the Legislature and legislative offices, more attention should be given to control of keys for the doors in these areas.

Recommendations.

1. We recommend that the director of each legislative office be responsible for all keys issued for doors in his assigned area and that the Director of Legislative Services also be responsible for keys to areas occupied by the Legislature, its leaders, and committees.
2. A written record should be maintained of keys issued, and the key should be recovered when a holder has no further justified need for it.
3. A system should be established to prevent unauthorized duplication of keys.

Appendix A

ACCOUNTING AND CONTROL SYSTEMS OF THE LEGISLATURE
AND LEGISLATIVE OFFICES
PUBLICATIONS, POLICIES, RULES, AND OPINIONS REVIEWED

1. Constitution of Utah
 - A. Article V. Distribution of Powers
 - B. Article VI. Legislative Departments
 - C. Article VII. Executive Department
2. Utah Code Annotated 1953
 - A. Title 36 Legislature
 - (1) Chapter 2. Employees and Compensation
 - (2) Chapter 12. Legislative Organization
 - B. Title 63 State Affairs in General
 - (1) Chapter 2. Department of Finance
 - (2) Chapter 6. Board of Examiners
 - (3) Chapter 38. Budgetary Procedures Act
 - C. Title 67 State Officers and Employees
 - (1) Chapter 8. Salaries
 - (2) Chapter 13. Merit System
3. Policies adopted by the Legislative Management Committee through September 1, 1975 pursuant to Section 35-12-7 Utah Code Annotated 1953
4. Rules of the Forty-first Session of the Legislature State of Utah 1975
5. Utah Attorney General Opinions
 - A. Opinion No. 73-017 dated June 18, 1973

Question: May the legislative committees be reimbursed for or pay direct for meals and/or lodging expense incurred in attending meetings in-state or out-of-state in addition to the per diem and mileage authorized by the Constitution?

B. Opinion No. 75-018 dated September 10, 1975

Question: Can the Legislature and its various committees or the State Auditor be exempted from the present policy set by the Board of Examiners regarding out-of-state travel?

Dept. _____
Div. _____

CONTRACT OR EMERGENCY VOUCHER LOG

EXHIBIT 1

[illegible]

EXHIBIT 2

-23-

EXHIBIT 3

-24-

COMMITTEE

BUDGET OPERATING REPORT

Description	Personal Services	Travel	Current Expense	Outlay	Charges	TOTAL
Budget Allotments to _____						
Less:						
Expenditures and Encum- brances as of _____						
Personal Services Earned but Unpaid						
Provision for Payroll Burden on Unpaid Payrolls						
Unprocessed CEV's						
Unprocessed MEV's						
Unprocessed STE's						
Unprocessed Purchase Requisitions						
Unprocessed Inter- Account Charges <Credits>						
Other Charges <Credits> (Explain)						
Adjusted Unencumbered Allotment Balance as of _____						
Add:						
Unalloted Budget						
Unencumbered Budget						

Dept. _____
Div. _____

INTER - ACCOUNT BILL LOG

EXHIBIT 4

[illegible]

EXHIBIT 6

[] HOUSE OF REPRESENTATIVES

FOR FISCAL YEAR ENDED JUNE 30, 19

[illegible]

