

#9. Augmentations

**DEPARTMENT OF THE AUDITOR GENERAL
OFFICE OF BUDGET & FINANCIAL MANAGEMENT
QUARTER ENDED SEPTEMBER 30, 2014 - QUARTER ENDED DECEMBER 31, 2016
(ACTUAL)**

AUDIT BUREAU	Qtr. Ended Sept. 30, 2014	Qtr. Ended Dec. 31, 2014	Qtr. Ended Mar. 31, 2015	Qtr. Ended June 30, 2015	Qtr. Ended Sept. 30, 2015	Qtr. Ended Dec. 31, 2015	Qtr. Ended Mar. 31, 2016	Qtr. Ended June 30, 2016	Qtr. Ended Sept. 30, 2016	Qtr. Ended Dec. 31, 2016	Grand Total
C&Y-Tobacco	\$187,712.79	151,303.32	193,117.98	183,141.12	158,577.12	137,944.80	162,943.56	140,850.34	166,025.79	\$ 170,158.11	\$1,651,774.93
County - D.C./R.O.	\$63,529.08	44,983.81	63,322.56	39,502.08	86,794.39	65,142.64	96,568.08	45,283.83	18,611.61	\$ 17,986.04	\$541,724.12
County - Liquid Fuels	\$1,054,828.80	905,360.63	1,090,346.53	987,937.87	1,120,390.50	970,444.38	1,121,298.75	954,940.68	1,079,001.88	\$ 1,166,011.53	\$10,450,561.55
IT Audits	\$76,964.52	79,202.67	1,586.53	31,874.83	114,371.21	49,238.28	20,580.66	42,396.10	88,217.37	\$ 47,237.51	\$551,669.68
Liquor	\$679,802.28	502,857.60	733,432.96	687,000.06	691,342.03	606,105.47	725,969.74	624,190.75	723,344.93	\$ 746,127.84	\$6,720,173.66
State & Federal	\$207,018.93	158,699.21	73,104.55	232,176.71	237,667.48	152,027.09	72,582.20	185,907.34	217,456.75	\$ 174,236.87	\$1,710,877.13
TOTAL SPECIAL FUND	\$2,269,856.40	\$1,842,407.24	\$2,154,911.11	\$2,161,632.67	\$2,409,142.73	\$1,980,902.66	\$2,199,942.99	\$1,993,569.04	\$2,292,658.33	\$2,321,757.90	\$21,626,781.07
Performance	\$0.00	0.00	0.00	0.00	0.00	31,164.56	62,770.59	72,948.86	63,192.40	\$ 270.81	\$230,347.22
TOTAL PA TURNPIKE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,164.56	\$62,770.59	\$72,948.86	\$63,192.40	\$270.81	\$230,347.22
IT Audits	\$21,901.73	36,019.60	138,605.03	23,004.69	10,984.81	45,417.32	81,903.64	17,486.01	44,671.43	\$ 74,862.77	\$494,857.03
State & Federal	\$511,490.02	523,232.03	780,963.07	603,252.05	470,333.37	442,404.74	672,370.21	397,522.48	489,193.58	\$ 541,410.15	\$5,432,171.70
TOTAL SINGLE AUDIT	\$533,391.75	\$559,251.63	\$919,568.10	\$626,256.74	\$481,318.18	\$487,822.06	\$754,273.85	\$415,008.49	\$533,865.01	\$616,272.92	\$5,927,028.73
State & Federal	\$2,073.00	\$0.00	\$28,209.00	\$14,784.00	\$1,158.60	\$1,156.23	\$16,014.95	\$22,272.13	\$1,429.53	\$2,160.24	\$89,257.68
TOTAL TREASURY INVEST	\$2,073.00	\$0.00	\$28,209.00	\$14,784.00	\$1,158.60	\$1,156.23	\$16,014.95	\$22,272.13	\$1,429.53	\$2,160.24	\$89,257.68
GRAND TOTAL	\$2,805,321.15	\$2,401,658.87	\$3,102,688.21	\$2,802,673.41	\$2,891,619.51	\$2,501,045.51	\$3,033,002.38	\$2,503,798.52	\$2,891,145.27	\$2,940,461.87	\$27,873,414.70

Fully Billable Bureau
Split Bureau

The Department of the Auditor General receives augmentations from agencies for which we perform audits. The augmentations received are based on actual expenditures. These augmentation reimbursements for expenditures already incurred. We have fully billable bureaus which we receive reimbursement for all audit related expenditures and split bureaus which we receive reimbursements the audit expenditures related to particular audits/agencies.

During FY 14, the Department returned \$5.64 million to various state agencies. During the transition from PeopleSoft to SAP, the Departments billing process was re-evaluated. From this Department determined that certain unreimbursable expenditures should be eliminated from the billing process. Previous billings were recalculated to determine the reimbursable amounts various state agencies.