

Exhibit 3: Agency Involvement in Budget and Financial Management Functions

Function	State Budget	State Controller	State Treasurer	State Auditor	Dept. of Revenue
Budget Management					
Budget execution	●				
Budget development	●				
Federal and other grant funds oversight	●	○			
Grant monitoring and oversight	●				
Internal service fund oversight	●				
Salary and position control systems	●				
Financial Management					
Cost allocation plan	○	●			
Fixed asset management	◐	○			
Internal control structure		●	○		
Payroll/human resources	○	●			
Accounting system		●			
Cash Management					
Cash management		●	●		
Banking operations		○	●		
Departmental receipt collection	◐	○	◐		
Investment management			●		
Non-tax revenue collection		◐	◐		
Tax revenue collection					●
Unclaimed property			●		
Debt Management					
Debt management	◐	◐	●		
Bond rating	◐	◐	◐		
Financial Reporting					
Budget reporting	●	◐			
Financial reporting	◐	◐	◐		
Comprehensive Annual Financial Report	○	●	◐	◐	
Compliance	○	◐	◐		
Auditing					
Financial auditing	○	○		●	
Internal auditing oversight	◐	◐		○	
Performance auditing	○			●	
Benefits Management					
Health care benefits	○	◐			
Retirement system	○	◐	●		
● – Agency has primary responsibility for function		○ – Agency has limited involvement in function			
◐ – Agency is significantly involved in function		Blank – Agency has no involvement in function			

Source: Program Evaluation Division based on data provided by the agencies being evaluated.

Exhibit 11: Performance of Functions in North Carolina and Selected Southeastern States

Function	State Budget		State Controller		State Treasurer	
	NC	Other States	NC	Other States	NC	Other States
Budget Management						
Budget execution	●	FL, GA, SC, TN, VA				SC
Budget development	●	FL, GA, SC, TN, VA				
Federal and other grant funds oversight	●	FL, GA, SC, TN, VA				SC
Grant monitoring and oversight	●	TN		FL		
Internal service fund oversight	●	TN, VA				
Salary and position control systems	●	FL, GA, SC, TN, VA				
Financial Management						
Cost allocation plan		GA, SC, TN, VA	●	FL, VA		
Fixed asset management	◐	TN		VA		
Internal control structure		FL, TN	●	FL, GA, VA		
Payroll/human resources		TN	●	GA, SC, VA		
Accounting system		TN	●	FL, GA, SC, VA		
Cash Management						
Cash management		GA, TN	●	FL, GA	●	GA, SC, VA
Banking operations				FL	●	GA, SC, TN, VA
Departmental receipt collection	◐	GA, TN			◐	SC, TN
Investment management				FL	●	GA, SC, TN
Non-tax revenue collection			◐		◐	SC, TN
Tax revenue collection						TN
Unclaimed property				FL	●	SC, TN, VA
Debt Management						
Debt management	◐		◐	TN	●	SC, VA
Bond rating	◐	GA, TN, VA	◐	FL, TN	◐	SC, VA
Financial Reporting						
Budget reporting	●	FL, GA, TN	◐	GA		
Financial reporting	◐	TN	◐	FL, GA, SC, TN, VA	◐	GA, SC
Comprehensive Annual Financial Report		TN	●	FL, GA, SC, TN, VA	◐	
Compliance		TN	◐	FL, TN	◐	SC
Auditing						
Financial auditing			◐	TN		TN
Internal auditing oversight	◐		◐	TN		SC, TN, VA
Performance auditing		GA		TN		TN, VA
Benefits Management						
Health care benefits		TN	◐	FL, TN, VA		SC
Retirement system			◐		●	SC, TN

● – NC agency has primary responsibility for function

◐ – NC agency is significantly involved in function

Notes: Because Florida's controller and treasurer are in the same department, their functions only appear in the state controller column. The response from the Tennessee Department of Finance and Administrative is shown under the state budget column, and the response from the Tennessee Comptroller of the Treasury is shown under the state controller column.

Source: Program Evaluation Division based on data provided by the agencies being evaluated and similar agencies in other states.