Joint Legislative Audit Committee

Overview

The committee has a continuing existence and may meet, act, and conduct its business during sessions of the Legislative Assembly or any recess thereof and in the interim between sessions.

Duties of the Joint Legislative Audit Committee

1. Review all audits and make recommendations for change or remediation by the agency or other organization under review to the Emergency Board or to the Joint Interim Committee on Ways and Means, the Joint Committee on Ways and Means and other persons receiving the audit report under ORS 192.245.
2. Accept requests for performance and program audits from individual legislators, legislative committees, the Division of Audits, the Budget and Management Division, and the Legislative Fiscal Office.
3. Set priorities on the basis of risk assessments for performance and program audits and program evaluations.
4. Determine the type of audit, evaluation, or review utilizing criteria to include, but not limited to, the nature and scope of the task, the time frame involved, necessary professional guidelines, economy, efficiency, cost, and cost responsibility.
5. No later than 12 months after the issuance of an audit report, review the actions of an agency or other government organization for compliance with the recommendations of the audit report.
6. Assign tasks to the Legislative Fiscal Office, the Budget and Management Division, the Division of Audits, or a special task force.
7. Review state agency performance measures and make recommendations for changes.

Membership

Joint Legislative Audit Committee membership consists of the co-chairs of the Joint Committee on Way and Means, members of the House of Representatives appointed by the Speaker, and members of the Senate appointed by the President.

Legislative Fiscal Office

The Legislative Fiscal Office (LFO) is a permanent, nonpartisan legislative service agency created in 1959 that

* provides comprehensive research, analysis, and recommendations on the state’s biennial budget,
* evaluates state expenditures, program administration, and agency organization,
* assists in developing the Legislature’s adopted balanced budget,
* prepares fiscal impact statements on legislative measures; and
* publishes detailed analyses, summary documents, and briefs on budget-related topics.

The Legislative Fiscal Office also provides professional staff for the Joint Committee on Ways and Means; Emergency Board; Joint Legislative Audit Committee; Joint Legislative Committee on Information and Technology; and other special committees or task forces on budget as directed by legislative leadership.