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Committee on Oversight and Government Reform and
Subcommittee on Government Management, Organization and Procurement
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Statement by Elaine M. Howle
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Chair and Members of the Committees:

I am pleased to be here today in Los Angeles at the California Science Center to discuss our State's implementation of the American Recovery and Reinvestment Act of 2009 (Recovery Act). My office is the State's independent and nonpartisan audit, evaluation, and investigative arm of the Legislature and Californians. In addition to conducting performance audits as requested or mandated by the Legislature, my office is required to annually conduct California's statewide Single Audit, which is a combination of the independent audit of the State's basic financial statements and the independent audit of numerous federal programs administered by California. The audit work conducted by my office is in accordance with audit standards issued by the United States Comptroller General/Government Accountability Office (GAO), including standards we must follow to qualify as an independent auditor. To preserve the independence of my office and to ensure the receipt of federal funds each year, state law requires my office to follow those standards and explicitly frees my office from control by the executive branch.

Moreover, my office is responsible for administering California's Whistleblower Protection Act, which gives my office the authority to conduct investigations into improper governmental