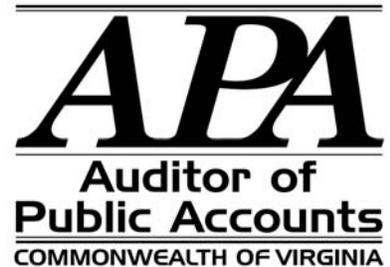


**Joint Legislative Audit  
and Review Commission**

*Annual Workplan*  
*Salary Scale Adjustments*  
*May 12, 2008*



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## **WORK PLAN**

**TAB 1**

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## **SALARY SCALES**

**TAB 2**

Letter Requesting Approval of Salaries
Proposed Salary Scales

**TAB 1**

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

SPECIAL PROJECTS	16,385
JUDICIAL BRANCH	400
EXECUTIVE DEPARTMENTS	
Executive Offices	875
Administration	1,340
Commerce and Trade	3,590
Education	1,500
Education - Higher Education Institutions	37,386
Finance	19,120
Health and Human Services	9,940
Natural Resources	280
Public Safety	3,745
Technology	1,040
Transportation	5,420
INDEPENDENT AGENCIES	7,131
LOCAL GOVERNMENTS, CLERKS, AND COURTS	34,480
CYCLED AGENCIES	<u>3,000</u>
TOTAL WORK PLAN HOURS	<u><u>145,632</u></u>

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

**SPECIAL PROJECTS**

**Required by Legislation, Statute, or Appropriation Act**

Maintaining Internet Database

<b>Objectives:</b>	<i>The Auditor of Public Accounts shall compile and maintain on its Internet website a searchable database providing certain state expenditure, revenue, and demographic information as described in this subsection. The database shall be updated each year by October 15 to provide the information required in this subsection for the 10 most recently ended fiscal years of the Commonwealth. (Code of Virginia Section 30-133)</i>	3,300
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Hampton Roads Transportation Authority

<b>Objectives:</b>	<i>Financial audit of the activity of HRTA including revenue receipts and recordation and contract management and disbursements. (Code of Virginia Section 33.1-391.9)</i>	200
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Higher Education - Chartered Institutions

<b>Objectives:</b>	<i>Review and evaluate activities of institutions pursuant to the "Restructured Higher Education Financial and Administrative Operations Act" in cooperation with JLARC. Will include a review relating to the initial management agreements with Virginia Tech, the University of Virginia, and the College of William and Mary and cover the first 24 months of each agreement. (Code of Virginia Section 23-38.88)</i>	220
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Review of Performance Measures

<b>Objectives:</b>	<i>To determine that state agencies are providing and reporting appropriate information on financial and performance measures, and to review the accuracy of the management systems used to accumulate and report the results. (Code of Virginia Section 30-133B.)</i>	700
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**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

Southeastern Public Service Authority of Virginia

<b>Objectives:</b>	<i>To collect, receive, and analyze data and information relating to the operation and finances of the Southeastern Public Service Authority of Virginia. In collecting and analyzing such data and information, we will assess SPSA's financial stability and performance, compare SPSA's operations with similar public and private entities, and make such recommendations as we may deem relevant to the purposes of this study. (2008 General Assembly House Joint Resolution 89)</i>	675
--------------------	--	-----

Study - Collection of Receivables

<b>Objectives:</b>	<i>Review and report on the collection of the Commonwealth's receivables. Determine the various classes of receivables, the nature of the financial activity resulting in receivables, and how agencies classify and report receivables. Also determine best practices the Commonwealth should use for appropriately extending credit, billing and collecting receivables, and reporting and determining collectability of each receivables class. Make recommendations for improvement of the management and reporting of receivables.</i>	600
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Develop Capital Projects Life-Cycle Budget Analysis

<b>Objectives:</b>	<i>To develop a life-cycle budget analysis for capital projects for higher education as legislatively mandated by Appropriations Act Item 4-4.01 n. 3.b.</i>	100
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APA Annual Report

<b>Objectives:</b>	<i>To describe the work performed by the Auditor of Public Accounts during the fiscal year, and the significant findings. (Code of Virginia Section 30-133)</i>	50
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**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

**Risk Based Analysis**

Study of Inventory Management

<b>Objectives:</b>	<i>To follow-up on the inventory management practice review performed in 2005, with the additional objective to review those agencies who have significant inventory and their inventory management practices versus accepted best practices. We will review the practices for timely removal of obsolete, useless or damaged items, efficient ordering practices, and physical safeguards. We will also look at the efficiency and security of the surplus property warehouse and review cost-benefit of keeping surplus.</i>	450
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Rental Car Contract Review

<b>Objectives:</b>	<i>To review the cost-benefit analysis of the Enterprise contract against fleet management. To estimate the cost of both programs and determine the reasonableness of the contracting arrangement. To also determine whether adequate guidance and controls are in place to ensure the proper use of the contract by all state agencies.</i>	480
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VITA - Contract Management

<b>Objectives:</b>	<i>To follow-up on the status of transformation. Ensure that service level agreements are measureable and the measurements are taken accurately. To ensure the reasonableness of any further change orders/requests for service.</i>	520
--------------------	--	-----

Department of State Police - STARS Radio System

<b>Objectives:</b>	<i>To continue following the implementation of a \$350 million radio system to ensure the project remains on schedule, on budget, and is providing the required functionality.</i>	460
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**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

Study of Budget Transparency

**Objectives:** *To summarize budget transparency issues identified by APA over the last few years in various reports, discuss how these issues affect the ability of the public to analyze Commonwealth budgeting and accounting information on systems like DATAPOINT, and evaluate current budget presentation and make recommendations for a more transparent and citizen friendly format.* 530

FICAS Deferred Maintenance Follow-up

**Objectives:** *To review the work that Department of General Services has accomplished in implementing the Condition Assessment System. The Review will include General Services support to agencies, instructions and work with the State Council of Higher Education for Virginia . We will also interview user agencies.* 300

Review of Department of General Services Division of Real Estate Services (DRES)

**Objectives:** *To identify and reduce duplication of efforts between DRES and the Department of Accounts related to the tracking of leases for management and financial reporting purposes. To determine reasonableness of DRES' statewide and internal lease policies and procedures.* 400

Review of Department of Transportation's Asset Management System

**Objectives:** *To gain an understanding of the VDOT Asset Management System used to track road conditions and determine maintenance needs. To review and evaluate how VDOT uses the data in the system to determine maintenance needs and request funding. To determine how VDOT tracks whether the maintenance needs are met and/or how the maintenance funding is used.* 280

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

Small Purchase Charge Card Review

<b>Objectives:</b>	<i>To review processes and collect for analysis the MasterCard program data; specifically, collect statewide small purchase charge card data; analyze data at agency and statewide levels; and develop and identify exceptions or unexpected results, and issue a follow up report including usage trends and buying power analyses for the state.</i>	700
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Study of Higher Education One-Card Systems

<b>Objectives:</b>	<i>To compare one-card systems among institutions, determine how they operate, and examine the control costs, security, and revenue. The review would also recommend best practices in accounting, internal control, and information security in addition to ensuring adequate audit coverage over these systems by recommending common audit procedures for the future.</i>	360
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Systems Development Projects

<b>Objectives:</b>	<i>To monitor the systems development process over major systems to determine the projects are on schedule, on budget, and provide required functionality. This includes systems development projects for the various departments, agencies, and higher education institutions.</i>	3,575
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Statewide Monitoring of Systems Security

<b>Objectives:</b>	<i>To follow-up on the 2006 SJR 51 study, "A Review of Information Security in the Commonwealth of Virginia." We will periodically report on the Commonwealth's information security posture and Agencies' progress in developing and improving their information security programs. In addition to evaluating agencies' information security policies and procedures, we evaluate how they have been implemented.</i>	1,785
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Study of Costs for Operating Court System

<b>Objectives:</b>	<i>To compile, analyze, and report financial data regarding the total costs to fund the district and circuit courts.</i>	700
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<b>Total Special Projects</b>	<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> 16,385
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**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

**JUDICIAL BRANCH**

Virginia Board of Bar Examiners	100
Virginia State Bar	<u>300</u>
Total Judicial Branch	<u>400</u>

**EXECUTIVE DEPARTMENTS**

**Executive Offices**

Governor, Lieutenant Governor, Cabinet Secretaries <sup>1</sup>	375
Attorney General and Department of Law	<u>500</u>
Total Executive Offices	<u>875</u>

**Administration**

Department of General Services	890
Department of Human Resource Management	<u>450</u>
Total Administration	<u>1,340</u>

**Commerce and Trade**

Department of Agriculture and Consumer Services	400
Virginia Economic Development Partnership	400
Virginia Employment Commission	2,200
Department of Housing and Community Development	10
Department of Minority Business Enterprise	230
Racing Commission	<u>350</u>
Total Commerce and Trade	<u>3,590</u>

**Education**

Department of Education	1,100
Virginia Biotechnology Research Park Authority	400
Virginia Community College System	4,205
Christopher Newport University	1,500
George Mason University	2,130
James Madison University	1,846
Longwood University	1,776
Norfolk State University	1,710
Old Dominion University	2,126
Radford University	1,430
Southern Virginia Higher Education Center	120
Southwest Virginia Higher Education Center	132
The College of William and Mary	2,552
University of Mary Washington	1,560
University of Virginia	3,637
University of Virginia Medical Center	2,600
Virginia Commonwealth University	3,496
Virginia Military Institute	1,250
Virginia Polytechnic Institute and State University	3,616
Virginia State University	<u>1,700</u>
Total Education	<u>38,886</u>

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

**Finance**

Report on Secretary of Finance Agencies	250
Department of Accounts/CAFR	9,710
Statewide Single Audit Report	1,100
Department of the Treasury <sup>2</sup>	3,415
Department of Planning and Budget/Appropriations	750
Department of Taxation	3,575
Revenue Stabilization Fund	<u>320</u>
Total Finance	<u>19,120</u>

**Health and Human Resources**

Report on Secretary of Health and Human Resources Agencies <sup>3</sup>	500
Department for the Aging - Federal	200
Department of Health	1,300
Department of Medical Assistance Services	2,390
Department of Mental Health, Mental Retardation, and Substance Abuse Services	1,650
Department Of Rehabilitative Services	450
Department of Social Services	<u>3,450</u>
Total Health and Human Resources	<u>9,940</u>

**Natural Resources**

Department of Game and Inland Fisheries	200
Potomac River Fisheries Commission	<u>80</u>
Total Natural Resources	<u>280</u>

**Public Safety**

Department of Alcoholic Beverage Control	1,390
Department of Corrections	1,375
Department of Emergency Management	780
Department of Veterans Services	<u>200</u>
Total Public Safety	<u>3,745</u>

**Technology**

Virginia Information Technology Agency	440
Innovative Technology Authority/Center for Innovative Technology	<u>600</u>
Total Technology	<u>1,040</u>

**Transportation**

Commonwealth Transportation Fund <sup>4</sup>	4,520
Virginia Port Authority	<u>900</u>
Total Transportation	<u>5,420</u>

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

**INDEPENDENT AGENCIES**

Assistive Technology Loan Fund Authority	250
State Board of Accountancy	210
State Lottery Department	1,700
Tobacco Indemnification and Community Revitalization Commission	220
Virginia College Savings Plan	1,075
Virginia Commercial Space Flight Authority	186
Virginia National Defense Industrial Authority	105
Virginia Retirement System	2,450
Virginia Small Business Financing Authority	230
Virginia Tobacco Settlement Foundation	170
Virginia Tourism Authority	250
War Memorial Foundation	120
Wireless E-911 Service Board	165
	<u>7,131</u>

**LOCAL GOVERNMENTS, CLERKS, AND COURTS**

State Accounts (135)	4,100
Judicial Entities: Circuit Courts (122), District Courts (206), General Receivers (15)	27,630
Comparative Report and Quality Reviews	2,750
	<u>34,480</u>

**CYCLED AGENCIES** - See agencies listed below <sup>5</sup> 3,000

**TOTAL WORK PLAN HOURS - EXCLUDING SPECIAL PROJECTS** 129,247

NOTES:

<sup>1</sup> *Office of the Governor* includes the Office of the Lieutenant Governor, Cabinet Secretaries, and Selected Agency Support Services, which include the Secretary of the Commonwealth, Interstate Organization Contributions, Virginia-Israeli Advisory Board, Office for Substance Abuse Prevention and Citizens Advisory Committee and Office of Commonwealth Preparedness.

<sup>2</sup> *Department of the Treasury* includes the Virginia Public Building Authority, Virginia Public School Authority, Virginia College Building Authority and the Local Government Investment Pool.

<sup>3</sup> *Report on Secretary of Health and Human Resources Agencies* includes Department for the Blind and Vision Impaired, Department for the Deaf and Hard-of-Hearing, and Virginia Board for People with Disabilities.

<sup>4</sup> *Commonwealth Transportation Fund* includes the Departments of Transportation, Motor Vehicles, Rail and Public Transportation, and Aviation, and the Motor Vehicle Dealer Board.

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

<sup>5</sup> The following agencies would be subject to audit testing when identified using risk assessment tools. We would include those in this work plan based on the results of prior audits and the risk assessment tools. We would audit these agencies on a two-year cyclical basis. 11

Office of the Executive Secretary of the Supreme Court	State Council for Higher Education in Virginia
Clerk of the Supreme Court	New College Institute
Clerk of the Court of Appeals	Library of Virginia
Judicial Inquiry and Review Commission	Department for the Aging
Virginia Criminal Sentencing Commission	Department of Health Professions
Public Defender Commission	Department of Conservation and Recreation
Department of Employment Dispute Resolution	Department of Environmental Quality
Human Rights Council	Department of Historic Resources
Virginia Office for Protection and Advocacy	Marine Resources Commission
State Compensation Board	Commonwealth's Attorneys' Services Council
State Board of Elections	Department of Correctional Education
Department of Charitable Gaming	Department of Criminal Justice Services
Milk Commission	Department of Fire Programs
Department of Business Assistance	Department of Forensic Science
Department of Professional & Occupational Regulation	Department of Juvenile Justice
Department of Housing and Community Development	Department of Military Affairs
Department of Mines, Minerals, and Energy	Department of State Police
Department of Forestry	Virginia Correctional Enterprises
Department of Labor and Industry	A.L. Philpott Center
Virginia Commission for the Arts	Commonwealth Health Research Fund
Museums: includes the Science Museum of Virginia, Jamestown-Yorktown Foundation, the Virginia Museum of Fine Arts, the Virginia Museum of Natural History, the Frontier Culture Museum of Virginia, and Gunston Hall	State Corporation Commission
	Rappahannock River Basin Commission
	Roanoke River Basin Commission
	Workers Compensation Commission

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

	Budget	Actual	Variance
Agencies, Institutions, Local Governments, and Courts:			
Judicial Branch	850	986	(136)
Executive Departments:			
Executive Offices	875	935	(60)
Administration	650	712	(62)
Commerce and Trade	3,365	4,881	(1,516) <sup>A</sup>
Education:			
Agencies	1,475	1,536	(61)
Higher Education	36,548	39,007	(2,459) <sup>B</sup>
Finance	19,070	20,155	(1,085) <sup>C</sup>
Health and Human Resources	9,740	9,608	132
Natural Resources	955	1,000	(45)
Public Safety	4,540	5,253	(713) <sup>D</sup>
Technology	1,530	1,683	(153)
Transportation	5,710	4,727	983 <sup>E</sup>
Cycled Agencies	2,000	6,140	(4,140) <sup>F</sup>
Independent Agencies	6,985	7,808	(823) <sup>G</sup>
Local Governments and Courts	27,813	31,827	(4,014) <sup>H</sup>
Total Agencies, Institutions, Local Governments, and Courts	122,106	136,258	(14,152)
Special Projects:			
Mandated:			
Development of Internet Database	2,558	3,229	(671) <sup>I</sup>
Commonwealth Competition Council - Review of Savings	30	-	30
Review of Performance Measures	700	730	(30)
APA Annual Report	100	39	61
Council on Virginia's Future	100	19	81
Develop Capital Projects Life-Cycle Budget Analysis	200	-	200 <sup>K</sup>
Specialty Team Projects:			
Study of Inventory Management	450	14	436 <sup>J</sup>
VITA - Contract Management	400	116	284 <sup>L</sup>
Department of State Police - STARS Radio System	150	240	(90)
Higher Education - Review of Performance Measures	575	297	278 <sup>J</sup>
DPB - Budget Analysis	820	923	(103)
DPB - Review Non-General Fund Forecasting	650	1,114	(464) <sup>M</sup>
DPB - Review of Budget Transparency			
of the Development Process	550	243	307 <sup>N</sup>
Deferred Maintenance	300	-	300 <sup>J</sup>
Review of the Bureau of Facilities Management	800	14	786 <sup>K</sup>
Statewide Review of Department of General Services	1,040	1,769	(729) <sup>O</sup>
Statewide Review of Energy Performance Contracts	400	-	400 <sup>K</sup>
Small Purchase Charge Card	600	166	434 <sup>J</sup>
Review of Construction Financial Planning	200	-	200 <sup>K</sup>
Fraud Study	565	648	(83)
Review of Revenue Collections	330	-	330 <sup>K</sup>

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

Higher Education - Review One-Card Systems	360	17	343	J
Higher Education - Revenues	500	-	500	K
Systems Development Projects	4,345	1,980	2,365	P
Statewide Systems Replacement	3,700	957	2,743	Q
VITA Service Bureau Review	525	221	304	R
Systems Security - Review Databases	300	326	(26)	
Review of Statewide Systems Security Policies	590	420	170	
E-Commerce	490	536	(46)	J
Study of Costs for Operating Court System	700	51	649	J
Total Special Projects	23,028	14,069	8,959	
TOTAL WORK PLAN HOURS TO JLARC	145,134	150,327	(5,193)	

Additional Projects During the Year:

Agencies	407			S
Judicial	3,279			T
Prior Year Audits	4,980			U
Total Additional Work	8,666			
TOTAL REVISED WORK PLAN	158,993			

- A We restructured our approach to audit certain major programs. In addition, several of the agencies had more issues than in the past.
- B Staff turnover led to inefficiencies and required training new staff members. In addition, we spent unplanned time reviewing a contract between NSU and the City of Norfolk.
- C We revised our approach to the audit to better consider audit risks and we had inexperienced staff that required additional time for staff development.
- D One agency had significant federal compliance issues, as well as recommendations that were not addressed from the prior year (even though the agency's corrective action plan stated that they were resolved). In addition, we performed additional work to consider the agency's future plans for expansion, including the decentralized versus centralized administrative approach. Another agency had extensive staff turnover which made it difficult to obtain information and also resulted in several internal control issues.
- E The Transportation agencies audits were under budget due to efficiencies realized.
- F The AICPA and the GAO have amended the auditing standards, which we implemented for these audits requiring some additional on the job training of the staff. Some of the agencies had more issues than in the past requiring us to spend additional time to investigate.
- G For VRS, we revised our planned work as a result of a new general ledger coming on line at the beginning of the fiscal year and performed additional work for our onsite visit of the Master Custodian. VRS provided multiple revisions to their financial statements late in the process, requiring requiring additional work not anticipated. For ATLFA, the scope of the audit changed to include a long-term analysis of their operations and its effect on future cash flows to determine if the Authority could maintain their loan program in perpetuity, which is a requirement of their grant awards.

**AUDITOR OF PUBLIC ACCOUNTS  
PROPOSED ANNUAL WORK PLAN  
FOR FISCAL YEAR 2009**

- H Increased issues in audits of constitutional officers resulted in management points at twice as many localities as in the past. In addition, there were frauds at several audits that required more extensive work. We also trained 5 new Judicial Programs staff.
- I As a result of proposed legislation there was an unexpected increase in requests for information about Commonwealth DataPoint. We also made several enhancements to DataPoint.
- J These projects will be completed during the 2009 Work Plan.
- K Due to changes in circumstances or timing of events, we decided not to perform or complete these projects.
- L Many of the VITA Specific oversight duties originally planned to be performed under this project were shifted to the "SW Review - Security Responsibility and Guidance" project due to low staffing levels within the Information Systems Security specialty team.
- M The scope and complexity of this project increased after we started our work and we found a number of significant weaknesses in the current processes.
- N Based on the initial work we performed, we determined that a separate report was unnecessary and the time spent was used to further our understanding of the budget development process.
- O This was a carryover audit from the prior year. We originally envisioned this work being reported in one report but have split it into one on DGS and one on SW Capital Outlay. The Capital outlay work is taking longer than expected to pull the results together. However, the work is almost complete and the report is in the drafting stage.
- P This is time for multiple systems development projects we are monitoring. Every project is unique, and some require more hours than others. We build in hours for those projects that we believe will result in reports. We did not need to issue as many reports as planned, consequently we did not use as many hours.
- Q The Enterprise Application implementation began with an aggressive schedule and scope but has since been slowed down significantly.
- R The VITA Data Center and selected agencies are now audited by Deloitte. The original budget was an estimate of possibly having to go in and complement Deloitte's audit. However, upon reviewing Deloitte's scope, objectives, and findings, it was determined that further test work was not necessary.
- S Work was performed on several new agencies and authorities, including the Southeastern Public Service Authority, the transportation authorities, and the New College Institute.
- T Staffing levels allowed us to add additional judicial audits.
- U This time is for agency audits that were not completed by the end of the 2007 work plan year due to lower staffing levels than expected and as a result this work was carried forward to the 2008 work plan.

**TAB 2**



# COMMONWEALTH of VIRGINIA

*Auditor of Public Accounts*

WALTER J. KUCHARSKI  
AUDITOR

POST OFFICE BOX 1295  
RICHMOND, VIRGINIA 23218  
(804) 225-3350

May 12, 2008

Members, Joint Legislative Audit and Review Commission  
General Assembly Building  
Capitol Square  
Richmond, Virginia 23219

Gentlemen:

Pursuant to Sections 2.2-2901 and 30-132 of the Code of Virginia, the Commission establishes the scales of pay and number of positions for this Office. The Commission last established the scales and positions on May 14, 2007. In accordance with Item 472 of the 2008 Appropriation Act, we request that our base salaries be increased by 2 percent on November 25, 2008, as shown on the proposed salary scales.

While we do not anticipate exceeding the authorized number of positions, the foregoing is subject to the usual understanding that this Office retains the flexibility to staff in excess of the authorized number of positions so long as the costs remain within our appropriation.

Sincerely,

Walter J. Kucharski  
Auditor of Public Accounts

**COMMONWEALTH OF VIRGINIA  
AUDITOR OF PUBLIC ACCOUNTS**

***PROPOSED SALARY SCALES***

**AUDIT AND AUDIT SUPPORT**

Position	<u>Number of Positions</u>		Present Scale	Proposed Scale
	2008	2009		Effective November 25, 2008
Deputy Auditor	1	1	\$83,526 - \$144,149	\$85,196 - \$147,032
Project Leader	14	14	63,941 - 133,220	65,220 - 135,884
Auditor	45	88	42,829 - 85,989	43,686 - 87,709
Staff	<u>84</u>	<u>27</u>	26,347 - 57,604	26,874 - 58,756
Total	<u>144</u>	<u>130</u>		

