

**1. Who do you represent?**

My Name is Edward J. Mazur and I represent CliftonLarsonAllen LLP where I serve as senior advisor for public sector services. Our firm is a leader in analyzing and reporting on key measures of intergovernmental financial dependency (IFD) at both the state and local government level. IFD relates to the federal dollars that flow directly into the coffers of state and local governments, expressed as a percentage of total government revenues. IFD also relates to the federal purchases and the direct payments to individuals that impact the economies of state and local governments. We publish an annual report entitled “Intergovernmental Financial Dependency: An Annual Study of Key Dependency Measures of the 50 States,” which is now being updated for publication in March of 2014.

**2. What questions are you trying to answer with federal spending information?**

Our reporting requires identifying all federal flows that impact individual states and individual local governments, both directly and indirectly. We rely on the audited financial reports of individual state and local governments and on their audited single audit reports that disclose federal grants and other dollars received directly by those governments. From USAspending.gov we currently obtain information concerning federal purchases from businesses within state and local jurisdictions, the amount of federal grants flowing to local governments, and federal payments to recipients of Social Security, Medicare, and Veterans Disability Benefits. We also receive information from USAspending.gov on a number of other payments that go out to individuals, including supplemental income, and federal Pell grants, for example.

**3. What federal spending information do you need to answer these questions?**

Through 2010 we were able to obtain from the CFFR report of the U.S. Census bureau information on payments to individuals associated with military and civilian salaries and wages, military and civilian retirement and disability payments, and payments for excess earned income tax credits. Please note that we do not seek this information at the individual citizen level but that it is only summarized by state and local jurisdictions. Since the CFFR has not been published since 2010, we have been unable to access this important and material information through other sources. We are hopeful, and recommend, that the data gathering efforts of USAspending.gov be expanded so that these data will appear in the USAspending.gov website.

**4. Where do you find that federal spending information now?**

As previously stated, information for our reporting is obtained from sources including USAspending.gov, DOD’s base structure reports, GSA’s Inventory of Leased and Owned Buildings, and the Bureau of Economic Analysis (BEA). The latter three sources provide critical information on addition measures of intergovernmental financial dependency.

**5. Where does federal spending information need clearer instructions or explanations.**

Please see question 6.

**6. What suggestions do you have for prioritizing federal spending information enhancements?**

As previously explained, we request access, through USAspending.gov, to the remainder of payments to individuals not currently provided. We also request that USAspending.gov be enhanced to permit individual states and individual local governments to very readily generate reports that will capture all federal flows impacting their respective governments.

**Bio for Edward J. Mazur**

**Ed Mazur** is Senior Advisor for Public Sector Services with CliftonLarsonAllen.

He served four Governors as State Comptroller for the Commonwealth of Virginia between 1980 and 1991, during which time he also served as President of the National Association of State Auditors, Comptrollers, and Treasurers.

In 1991, he was confirmed by the Senate to be the first Controller appointed under the Chief Financial Officers Act, through which he headed OMB's Office of Federal Financial Management.

Ed served on the GASB from 1997 to 2007. He currently serves as chair of SBA's Audit and Financial Management Advisory Committee, and is a member of AGA's Financial Management Standards Board.

Ed has authored several articles and published reports on intergovernmental financial dependency, including "Intergovernmental Financial Dependency 2013: An Annual Report of Key Dependency Measures for the 50 States." Ed is a CPA, and holds an MBA from the Wharton School.