

Fiscal Estimate Narratives

WTCS 12/6/2011

LRB Number	11-2127/1	Introduction Number	AB-0400	Estimate Type	Original
Description State agency fiscal and operations reports and quarterly hearings of the Joint Legislative Audit Committee					

Assumptions Used in Arriving at Fiscal Estimate

The fiscal effect of the reporting requirements included in AB-0400 depend on clarification of the requirements as stated in the proposed legislation. The WTCS uses statewide systems managed through the Wisconsin Department of Administration (DOA), including the WISMART accounting system, personnel management information system (PMIS), and budget system. Therefore, much of the information identified in the bill could be provided by DOA using data it already collects from state agencies such as the WTCS. These systems are subject to independent audits under government financial regulations. The WTCS also already reports on agency operations and activities as part of the DOA biennial reports, using the format and providing data as specified by DOA. These reports are available electronically on DOA's website.

However, in some cases, it is not clear what actual information is being requested in AB-0400. For example, the bill asks for a "list of all programs administered by the agency." If by "program," the legislation refers to appropriations, information on appropriations approved purposes and spending could be provided by DOA using its automated systems. If the legislation is seeking information based on something other than funded appropriations, additional work would be required to comply with the new reporting requirements, which would increase WTCS costs.

The legislation also request "agency balance sheets," which are not currently developed by the WTCS because all accounting requirements are completed using DOA's WISMART system. If some other format is required for agency balance sheets, this also would increase WTCS costs.

Long-Range Fiscal Implications