

Fiscal Estimate - 2015 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 15-4286/1	Introduction Number AB-0725
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Description
 Continuing education and examination requirements for certified public accountants and modifying various administrative rules promulgated by the Accounting Examining Board relating to accounting

Fiscal Effect

State:

- | | | |
|---|---|---|
| <input type="checkbox"/> No State Fiscal Effect | <input type="checkbox"/> Increase Existing Revenues | <input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget |
| <input type="checkbox"/> Indeterminate | <input type="checkbox"/> Decrease Existing Revenues | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Increase Existing Appropriations | | <input type="checkbox"/> Decrease Costs |
| <input type="checkbox"/> Decrease Existing Appropriations | | |
| <input type="checkbox"/> Create New Appropriations | | |

Local:

- | | | |
|--|--|---|
| <input type="checkbox"/> No Local Government Costs | | |
| <input type="checkbox"/> Indeterminate | | |
| 1. <input type="checkbox"/> Increase Costs | 3. <input type="checkbox"/> Increase Revenue | 5. Types of Local Government Units Affected
<input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities
<input type="checkbox"/> Counties <input type="checkbox"/> Others <u>0</u>
<input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts |
| <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | |
| 2. <input type="checkbox"/> Decrease Costs | 4. <input type="checkbox"/> Decrease Revenue | |
| <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | |

Fund Sources Affected **Affected Ch. 20 Appropriations**

GPR
 FED
 PRO
 PRS
 SEG
 SEGS 20.165(1)(g)

Agency/Prepared By DSPS/ Michelle Bea Beasley (608) 267-1811	Authorized Signature Jeffrey Weigand (608) 267-2435	Date 1/20/2016
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Fiscal Estimate Narratives

DSPS 1/20/2016

LRB Number	15-4286/1	Introduction Number	AB-0725	Estimate Type	Original
Description Continuing education and examination requirements for certified public accountants and modifying various administrative rules promulgated by the Accounting Examining Board relating to accounting					

Assumptions Used in Arriving at Fiscal Estimate

According to the Division Administrators and the Budget Director, the proposed legislation, as written, will have a slight fiscal impact on DSPS. There will be one-time costs associated with updating forms and the website, making changes to the ICE system and databases, and coordinating changes with the National Association of State Boards of Accountancy (NASBA).

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2015 Session

Detailed Estimate of Annual Fiscal Effect

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Description Continuing education and examination requirements for certified public accountants and modifying various administrative rules promulgated by the Accounting Examining Board relating to accounting		
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect): According to the Division Administrators and the Budget Director, the proposed legislation, as written, will have a slight fiscal impact on DSPS. There will be one-time costs associated with updating forms and the website, making changes to the ICE system and databases, and coordinating changes with the National Association of State Boards of Accountancy (NASBA).		
II. Annualized Costs:	Annualized Fiscal Impact on funds from:	
	Increased Costs Decreased Costs	
A. State Costs by Category		
State Operations - Salaries and Fringes	\$600	\$
(FTE Position Changes)		
State Operations - Other Costs		
Local Assistance		
Aids to Individuals or Organizations		
TOTAL State Costs by Category	\$600	\$
B. State Costs by Source of Funds		
GPR		
FED		
PRO/PRS	600	
SEG/SEG-S		
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, ets.)		
	Increased Rev	Decreased Rev
GPR Taxes	\$	\$
GPR Earned		
FED		
PRO/PRS		
SEG/SEG-S		
TOTAL State Revenues	\$	\$
NET ANNUALIZED FISCAL IMPACT		
	<u>State</u>	<u>Local</u>
NET CHANGE IN COSTS	\$600	\$
NET CHANGE IN REVENUE	\$	\$
Agency/Prepared By	Authorized Signature	Date
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