

Fiscal Estimate - 2003 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 03-0650/1	Introduction Number AB-139
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Subject
 Audit of large programs by the legislative audit bureau

Fiscal Effect

State:

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

Local:

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

Fund Sources Affected	Affected Ch. 20 Appropriations
<input checked="" type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS s. 20.765 (3)(c)	

Agency/Prepared By LAB/ Jacob Klam (608) 259-9828	Authorized Signature Jacob Klam (608) 259-9828	Date 3/13/2003
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Fiscal Estimate Narratives

LAB 3/14/2003

LRB Number	03-0650/1	Introduction Number	AB-139	Estimate Type	Original
Subject					
Audit of large programs by the legislative audit bureau					

Assumptions Used in Arriving at Fiscal Estimate

AB-139 would require the Legislative Audit Bureau to perform a comprehensive management and performance audit of 18 major state programs at least once every five years. It would also require an analysis of supervisor-to-staff ratios in all executive agencies with more than 100 full-time equivalent positions at least once every five years. AB 139 does not permit the agencies to be charged the costs of these audits, so the additional audit activity would have to be funded from the Bureau's general purpose revenue appropriation.

The cost of conducting these audits cannot be absorbed within the agency's budget. The Bureau must continue to meet existing statutory requirements and perform audits and evaluations as directed by the Joint Legislative Audit Committee. However, it is difficult to accurately estimate the staffing needs until planning and scheduling work can be completed.

Upon enactment of AB-139, the Bureau would assign one auditor, funded through existing resources, to begin the process by developing a schedule to meet the requirements and detailed workplans for the initial programs to be audited.

Long-Range Fiscal Implications