

### Fiscal Estimate - 2005 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>05-2175/1</b>	<b>Introduction Number</b> <b>SB-80</b>
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<b>Subject</b>
Legislative Audit Bureau duties

<b>Fiscal Effect</b>		
<b>State:</b>		
<input type="checkbox"/> No State Fiscal Effect		
<input type="checkbox"/> Indeterminate		
<input type="checkbox"/> Increase Existing Appropriations	<input type="checkbox"/> Increase Existing Revenues	<input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget
<input type="checkbox"/> Decrease Existing Appropriations	<input type="checkbox"/> Decrease Existing Revenues	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Create New Appropriations		<input type="checkbox"/> Decrease Costs
<b>Local:</b>		
<input type="checkbox"/> No Local Government Costs		
<input type="checkbox"/> Indeterminate		
1. <input type="checkbox"/> Increase Costs	3. <input type="checkbox"/> Increase Revenue	<b>5. Types of Local Government Units Affected</b> <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <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	

<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>
<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)	

<b>Agency/Prepared By</b>	<b>Authorized Signature</b>	<b>Date</b>
LAB/ Jacob Klam (608) 259-9828	Jacob Klam (608) 259-9828	3/1/2005

**Fiscal Estimate Narratives**  
**LAB 3/1/2005**

LRB Number <b>05-2175/1</b>	Introduction Number <b>SB-80</b>	Estimate Type <b>Original</b>
<b>Subject</b> Legislative Audit Bureau duties		

**Assumptions Used in Arriving at Fiscal Estimate**

SB-80 requires that the Legislative Audit Bureau maintain a toll-free telephone line with voice mail to receive reports on fraud, waste, or mismanagement and to investigate the reports received. The costs to establish the toll-free line can be absorbed within the current budget. The costs in staff effort to investigate reports is difficult to predict because it will depend both on the level of activity and the nature of the reports received. However, it is expected investigations could be accommodated within current agency operations, though such investigations may delay other audit projects and reduce the flexibility of the Joint Legislative Audit Committee in directing the Audit Bureau to conduct future audits and evaluations.

**Long-Range Fiscal Implications**