

Fiscal Estimate - 2011 Session

Original
 Updated
 Corrected
 Supplemental

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

Fiscal Effect

State:

No State Fiscal Effect
 Indeterminate

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

No Local Government Costs
 Indeterminate

1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	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 <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
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Fund Sources Affected	Affected Ch. 20 Appropriations
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

Agency/Prepared By WHS/ Greg Parkinson (608) 264-6581	Authorized Signature Greg Parkinson (608) 264-6581	Date 1/11/2012
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Fiscal Estimate Narratives

WHS 1/11/2012

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

Assembly Bill AB-0400 would require state agencies to submit reports on their fiscal condition and operations to the Joint Legislative Audit Committee (JLAC) each year. Agencies will be given at least 15 business days' notice of their scheduled appearance before the committee. The report would include the agency's fiscal condition and operational health, balance sheets, an accounting of all expenditures exceeding \$100, the number of persons employed by the agency, aggregate payroll data, a list of all programs administered by the agency with an explanation of each program and an identification of the statutory provision requiring the program, and data relating to employee salary growth and benefit costs.

Costs to compile Wisconsin Historical Society (WHS) employee, payroll, and salary growth and benefit costs data, as well as the program information outlined in the bill, can be absorbed by the agency. However, the accounting of expenditures exceeding \$100 and comprehensive balance sheets are not readily available at present. With regard to these two requirements of the bill:

(1) At the present time, the Department of Administration is designing and constructing a searchable transparency website that will record purchasing data for all State agencies. If this new website is operational at the time WHS would be required to report to JLAC, the agency could provide the required expenditure information at no additional cost or staff resources. If the information was required prior to the completion of the transparency website, preparation of the expenditure information would increase the workload by an unknown number of hours and FTE. WHS would not be able to absorb the associated costs without reallocating resources that would impact other required work.

(2) Currently, WHS does not prepare an annual balance sheet covering all of the funds it uses. Although an annual balance report that meets Generally Accepted Accounting Principles (GAAP) requirements is completed for some funds, no balance sheet is prepared for Fund 100 and State tax revenue appropriations. If the proposed bill were to impose a new requirement and/or method of accounting for agency expenditures, it would present an administrative burden on the agency that could not be absorbed by existing staff without an impact on other programs.

Long-Range Fiscal Implications