## Fiscal Estimate - 2015 Session

☑ Original ☐ Updated	Corrected	Supplemental					
LRB Number <b>15-1813/2</b>	Introduction Number	SB-532					
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:  No State Fiscal Effect Indeterminate Increase Existing Appropriations Appropriations Appropriations Create New Appropriations	Existing to absorb with	faccions#					
2. Decrease Costs 4. Decrease	re Mandatory Towns						
Fund Sources Affected  Affected Ch. 20 Appropriations  GPR FED PRS SEG SEGS 20.165(1)(g)							
Agency/Prepared By Auth	norized Signature	Date					
DSPS/ Michelle Bea Beasley (608) 267-1811 Jeffr	ey Weigand (608) 267-2435	1/20/2016					

## Fiscal Estimate Narratives DSPS 1/20/2016

LRB Number	15-1813/2	Introduction Number	SB-532	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

	Original	Updated		Corrected		Supplemental
LRB	Number 15	-1813/2		Introduction Nun	nber	SB-532
Conti				nts for certified public ac accounting Examining Bo		
	e-time Costs or Re alized fiscal effect		Stat	e and/or Local Govern	ment (d	do not include in
writtei updat	n, will have a slight ing forms and the w	fiscal impact on DSF rebsite, making chan	S. <sup>-</sup> ges	Budget Director, the prop There will be one-time co to the ICE system and co pards of Accountancy (N	osts ass databas	sociated with ses, and coordinating
II. An	nualized Costs:	e totalisti (i oʻdynami) — se — (pen ito direkte ing e totalism de i		Annualized Fis	cal Im	oact on funds from:
				Increased Costs		Decreased Costs
A. Sta	ate Costs by Cate	jory				
Sta	te Operations - Sala	aries and Fringes		\$600		\$
(FT	E Position Changes	s)				
Sta	te Operations - Oth	er Costs				
Loc	al Assistance					
Aid	s to Individuals or C	Organizations		,		· ·
Т	OTAL State Costs	by Category		\$600		· \$
B. Sta	ate Costs by Sour	ce of Funds				
GP	R					
FE	)					
PR	O/PRS (Program R	evenue)		600	)	
SE	G/SEG-S					
		omplete this only wl ease, decrease in li		proposal will increase se fee, ets.)	or dec	rease state
				Increased Rev	/	Decreased Rev
GP	R Taxes		$\perp$	\$		\$
GP	R Earned					
FEI						
<del></del>	O/PRS		4			
Ш	G/SEG-S					
T	OTAL State Reve	<del> </del>	$\bot$	\$		\$
		NET ANNUA	LIZI	ED FISCAL IMPACT		
	·		$\perp$	<u>State</u>	-	Local
NET CHANGE IN COSTS		\$600	+	\$		
NET	CHANGE IN REVE	NUE		\$		\$
Agency/Prepared By Aut			horized Signature		Date	
DSP9	6/ Michelle Bea Bea	asley (608) 267-	- Jeffrey Weigand (608) 267-2435 1/20/2016			