

Fiscal Estimate - 2023 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 23-5104/1	Introduction Number SB-0736
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Description
 postelection audits by the Legislative Audit Bureau and providing a penalty

Fiscal Effect

State:

- No State Fiscal Effect
- Indeterminate
 - Increase Existing Appropriations
 - Decrease Existing Appropriations
 - Create New Appropriations
- Increase Existing Revenues
- Decrease Existing Revenues
- Increase Costs - May be possible to absorb within agency's budget
 - Yes
 - No
- Decrease Costs

Local:

- No Local Government Costs
 - Indeterminate
 - 1. Increase Costs 3. Increase Revenue
 - Permissive Mandatory Permissive Mandatory
 - 2. Decrease Costs 4. Decrease Revenue
 - Permissive Mandatory Permissive Mandatory
- 5. Types of Local Government Units Affected**
- Towns Village Cities
 - Counties Others
 - School Districts WTCS Districts

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

GPR FED PRO PRS SEG SEGS

Agency/Prepared By	Authorized Signature	Date
LAB/ James Chrisman (608) 266-2818	James Chrisman (608) 266-2818	12/1/2023

Fiscal Estimate Narratives

LAB 12/1/2023

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Description postelection audits by the Legislative Audit Bureau and providing a penalty		

Assumptions Used in Arriving at Fiscal Estimate

Under the bill, and following a general election, the Legislative Audit Bureau is required to conduct a performance audit of election processes and report its findings and recommendations to the Legislature no later than June 30 of the odd-numbered year following the election.

It is difficult to accurately estimate the cost of conducting these audits until planning and scheduling work is completed to determine the scope. However, it is likely that conducting these audits would reduce the flexibility of the Joint Legislative Audit Committee to direct the Bureau to complete other audits and evaluations.

Long-Range Fiscal Implications