## Fiscal Estimate - 2021 Session

☐ Updated	Corrected	Supplemental			
LRB Number <b>21-4346/1</b>	Introduction Number	AB-0938			
Description various changes to the unemployment insurance Audit Bureau, requiring approval by the Joint Cor unemployment benefits, and authorizing the secr executive branch agency to the Department of W	mmittee on Finance of certain federalletary of administration to transfer em	ly authorized ployees from any			
Fiscal Effect					
Appropriations	ease Existing absorb within	sts			
1. Increase Costs 3. Increase Costs 2. Permissive Mandatory Perm 2. Decrease Costs 4. Decre	units Affected In Towns In Counties In School				
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	2/7/2022			

## Fiscal Estimate Narratives LAB 2/7/2022

LRB Number	21-4346/1	Introduction Number	AB-0938	Estimate Type	Original
Description					

various changes to the unemployment insurance law, requiring an audit to be conducted by the Legislative Audit Bureau, requiring approval by the Joint Committee on Finance of certain federally authorized unemployment benefits, and authorizing the secretary of administration to transfer employees from any executive branch agency to the Department of Workforce Development for certain purposes

## Assumptions Used in Arriving at Fiscal Estimate

Under the bill, the Legislative Audit Bureau is required to conduct an audit of the department of workforce development's efforts to detect and prevent fraud and recover overpayments that occurred as a result of fraud in certain unemployment programs.

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

**Long-Range Fiscal Implications**