

### Fiscal Estimate - 2001 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>01-4020/2</b>	<b>Introduction Number</b> <b>AB-722</b>	
<b>Subject</b>		
Legislative Audit Bureau to audit, every 5 years, each agency's biggest programs and agencies staff manager ratio		
<b>Fiscal Effect</b>		
<b>State:</b> <input type="checkbox"/> No State Fiscal Effect <input checked="" type="checkbox"/> Indeterminate <input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Increase Existing Revenues <input 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 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 <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 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		
<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	1/11/02

## Fiscal Estimate Narratives

LAB 1/11/02

LRB Number	<b>01-4020/2</b>	Introduction Number	<b>AB-722</b>	Estimate Type	<b>Original</b>
<b>Subject</b>					
Legislative Audit Bureau to audit, every 5 years, each agency's biggest programs and agencies staff manager ratio					

### Assumptions Used in Arriving at Fiscal Estimate

LRB 4020/2 would require the Legislative Audit Bureau to perform a comprehensive management and performance audit of 18 major state programs at least once every five years. It would also require an analysis of supervisor-to-staff ratios in the 24 largest executive branch agencies at least once every five years. LRB 4020/2 does not permit the agencies to be charged the costs of these audits, so the additional audit activity would have to be funded from the Bureau's general purpose revenue appropriation.

The cost of conducting these audits cannot be absorbed within the agency's budget. The Bureau must continue to meet existing statutory requirements and perform audits and evaluations as directed by the Joint Legislative Audit Committee. However, it is difficult to accurately estimate staffing needs until planning and scheduling work can be completed.

For the 2001-03 biennium, the Bureau would assign one auditor, funded through existing resources, to begin the process by developing a schedule to meet the requirements and detailed workplans for the initial programs to be audited.

### Long-Range Fiscal Implications

## Fiscal Estimate Worksheet - 2001 Session

Detailed Estimate of Annual Fiscal Effect

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<b>LRB Number</b> 01-4020/2		<b>Introduction Number</b> AB-722	
<b>Subject</b>			
Legislative Audit Bureau to audit, every 5 years, each agency's biggest programs and agencies staff manager ratio			
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>			
<b>II. Annualized Costs:</b>		<b>Annualized Fiscal Impact on funds from:</b>	
		Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>			
State Operations - Salaries and Fringes		\$	
(FTE Position Changes)			
State Operations - Other Costs			
Local Assistance			
Aids to Individuals or Organizations			
<b>TOTAL State Costs by Category</b>		<b>\$</b>	<b>\$</b>
<b>B. State Costs by Source of Funds</b>			
GPR			
FED			
PRO/PRS			
SEG/SEG-S			
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, ets.)</b>			
		Increased Rev	Decreased Rev
GPR Taxes		\$	\$
GPR Earned			
FED			
PRO/PRS			
SEG/SEG-S			
<b>TOTAL State Revenues</b>		<b>\$</b>	<b>\$</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>			
		State	Local
NET CHANGE IN COSTS		\$	\$
NET CHANGE IN REVENUE		\$	\$
<b>Agency/Prepared By</b>		<b>Authorized Signature</b>	<b>Date</b>
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