

### Fiscal Estimate - 2011 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> 11-2127/1	<b>Introduction Number</b> AB-0400	
<b>Description</b> State agency fiscal and operations reports and quarterly hearings of the Joint Legislative Audit Committee		
<b>Fiscal Effect</b>		
<b>State:</b> <input type="checkbox"/> No State Fiscal Effect <input checked="" type="checkbox"/> Indeterminate <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <input type="checkbox"/> Increase Existing Appropriations  <input type="checkbox"/> Decrease Existing Appropriations  <input type="checkbox"/> Create New Appropriations                 </div> <div style="width: 30%;"> <input type="checkbox"/> Increase Existing Revenues  <input type="checkbox"/> Decrease Existing Revenues                 </div> <div style="width: 30%;"> <input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget  <div style="display: flex; justify-content: space-around; font-size: small;"> <input checked="" type="checkbox"/> Yes      <input type="checkbox"/> No                     </div> <input type="checkbox"/> Decrease Costs                 </div> </div>		
<b>Local:</b> <input type="checkbox"/> No Local Government Costs <input type="checkbox"/> Indeterminate <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">                 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             </div> <div style="width: 30%;">                 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             </div> <div style="width: 30%;">                 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             </div> </div>		
<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>	
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS		
<b>Agency/Prepared By</b>	<b>Authorized Signature</b>	<b>Date</b>
CANP/ Mary Anne Snyder (608) 267-3678	Mary Anne Snyder (608) 267-3678	2/7/2012

## Fiscal Estimate Narratives

CANP 2/7/2012

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

### Assumptions Used in Arriving at Fiscal Estimate

The bill requires that all executive and judicial branch state agencies to submit reports on their fiscal condition and operations to the Joint Legislative Audit Committee (JLAC) and appear before the JHLAC annually. The report must include the agency's fiscal condition and operational health, agency balance sheets, an accounting of all agency expenditures exceeding \$100, the number of persons employed by the agency, aggregate payroll data, and a list of all programs administered by the agency, as well as an explanation of each program and an identification of the statutory provision requiring the program. The report must further include data relating to employee salary growth and benefit costs. The report is in addition to any other reports that state agencies are currently required to prepare by law. The bill requires that agencies have at least 15 days' notice of a scheduled appearance.

There is currently a significant amount of information available on the Board's operations, including the State's Comprehensive Annual Financial Report, the Annual Fiscal Report, the State accounting system, the Personnel Management Information System, and DOA's searchable web site on state agency operations expenditures over \$100. The Board's web site has information on the scope of programs supported by the Board. In addition, the Board is attached to the Department of Children and Families (DCF) for administrative purposes, and the Legislative Audit Bureau annually performs a financial audit of DCF. Provided the information currently available is adequate to address the requirements of this bill, the Board would rely on DCF staff to compile a good portion of these documents and attend the JLAC each year along with Board staff.

### Long-Range Fiscal Implications