



## Fiscal Estimate Narratives

DCF 1/24/2012

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 JLAC 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 agency 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 Department's web site has information on the multitude of programs in DCF. In addition, the Legislative Audit Bureau annually performs a financial audit of the Department. Provided the information currently available is adequate to address the requirements in this bill, the Department would incur some staff time to compile all of these documents and presenting the information each year to JLAC, but should be able to absorb the costs associated with these efforts.

### Long-Range Fiscal Implications