

Fiscal Estimate - 2011 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 11-2127/1	Introduction Number AB-0400
Description State agency fiscal and operations reports and quarterly hearings of the Joint Legislative Audit Committee	
Fiscal Effect	
State: <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="text-align: center;"> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div> <input type="checkbox"/> Decrease Costs </div> </div>	
Local: <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>	
Fund Sources Affected Affected Ch. 20 Appropriations <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	
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Date 12/16/2011	

Fiscal Estimate Narratives

DPI 12/16/2011

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Description State agency fiscal and operations reports and quarterly hearings of the Joint Legislative Audit Committee					

Assumptions Used in Arriving at Fiscal Estimate

This bill requires that all executive and judicial branch state agencies submit reports on their fiscal condition and operations to the Joint Legislative Audit Committee (JLAC). Under the bill, one-quarter of all the state agencies must submit the report and appear before the JLAC each quarter. The report must report on the agency's fiscal condition and operational health, and must include 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 JLAC cochairpersons may determine which state agencies are required to submit the report and appear before JLAC in any given quarter, but no agency may be required to appear before JLAC more than once in a fiscal year. Under the bill, the JLAC cochairpersons must provide each state agency at least 15 business days' notice of its scheduled appearance before JLAC and must provide a copy of the notice to the governor and to each senator and representative to the assembly. If the chief administrative officer of a state agency is unable to appear at a quarterly meeting, the chief administrative officer must notify the JLAC cochairpersons at least 72 hours before a public notice for a committee hearing is required to be published and must attend the next quarterly meeting of JLAC.

State Fiscal Effect:

The approximate cost of providing the information requested in Assembly Bill 400 is indeterminate. It is expected that the work of numerous staff persons over one to two weeks will be necessary to compile the information. The payroll data and growth of costs in salary and fringe benefits will be obtainable from recent records and compared to the prior year costs. Much of the agency summary appropriation data is contained in the Annual Financial Report by DOA. The agency's expenditures of \$100 or more will be vast as well as the list of agency programs and statutory provisions. After retrieving the data, it will take staff time to put the compiled information into a format that is presentable and understandable to the JLAC. Because the JLAC will only be required to give 15 days notice of the agency's appearance, staff could be required to re-prioritize other high need projects to complete these fiscal and operations reports instead.

Long-Range Fiscal Implications