

Fiscal Estimate Narratives

DNR 1/20/2012

LRB Number	11-3832/1	Introduction Number	SB-385	Estimate Type	Original
Description State agency fiscal and operations reports and quarterly hearings of the Joint Legislative Audit Committee					

Assumptions Used in Arriving at Fiscal Estimate

Bill Summary

The 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.

Fiscal Effect

The balance sheet and expenditure data required for the report would need to be maintained continually by Department staff since the request could come for any quarter and with as little as 15 business days' notice. The data requested would take more than 15 days to prepare and is not available on an ad-hoc basis.

The aggregate employment and payroll data could be produced without the need for additional staffing resources, as would the requirement to provide an explanation of each program within the Department and the statutory language authorizing such program.

Long-Range Fiscal Implications