

**Fiscal Estimate - 2013 Session**

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> 13-1099/2	<b>Introduction Number</b> SB-027	
<b>Description</b> The authority and responsibilities of the Legislative Audit Bureau and state auditor, eliminating certain expired audit requirements, and requiring confidentiality during investigations of reports made to the state fraud, waste, and mismanagement hotline		
<b>Fiscal Effect</b> <b>State:</b> <input type="checkbox"/> No State Fiscal Effect <input checked="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      5. Types of Local Government Units Affected <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities 2. <input type="checkbox"/> Decrease Costs      4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts		
<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> LAB/ Joshua Smith (608) 266-2818	<b>Authorized Signature</b> Joshua Smith (608) 266-2818	<b>Date</b> 2/26/2013

## Fiscal Estimate Narratives

LAB 2/26/2013

LRB Number	<b>13-1099/2</b>	Introduction Number	<b>SB-027</b>	Estimate Type	<b>Original</b>
<b>Description</b> The authority and responsibilities of the Legislative Audit Bureau and state auditor, eliminating certain expired audit requirements, and requiring confidentiality during investigations of reports made to the state fraud, waste, and mismanagement hotline					

### Assumptions Used in Arriving at Fiscal Estimate

Senate Bill 27 eliminates requirements for audits that have been completed by the Legislative Audit Bureau (LAB), provides the Joint Legislative Audit Committee or State Auditor with discretion to determine the frequency with which certain audits are performed, repeals requirements for LAB to perform certain audits or other functions, and requires that LAB maintain confidentiality during investigations of reports made to the fraud, waste, and mismanagement hotline.

Under the bill, changes to current law related to these specific responsibilities of LAB would have no fiscal effect.

Current law allows LAB to charge for the reasonable cost of auditing services that are performed at the request of agencies. LAB currently performs an annual financial audit at the request of UW System and, therefore, creation of a statutory requirement to conduct such an audit does not add to LAB's workload. Similarly, LAB and UW System would continue to negotiate reimbursement under the provisions of the bill. LAB would also negotiate reimbursement if an audit was to be performed of State Fair Park. Such reimbursements would be contingent, in part, upon completion of the planning and scheduling work necessary to determine the scope of such audits.

### Long-Range Fiscal Implications