

### Fiscal Estimate - 2023 Session

Original                     
  Updated                     
  Corrected                     
  Supplemental

<b>LRB Number</b> <b>23-0660/1</b>	<b>Introduction Number</b> <b>AB-0749</b>
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**Description**  
 postelection audits by the Legislative Audit Bureau and providing a penalty

**Fiscal Effect**

**State:**

<input type="checkbox"/> No State Fiscal Effect	<input type="checkbox"/> Increase Existing Revenues	<input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget
<input checked="" type="checkbox"/> Indeterminate	<input type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Increase Existing Appropriations		<input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Decrease Existing Appropriations		
<input type="checkbox"/> Create New Appropriations		

**Local:**

<input type="checkbox"/> No Local Government Costs	<b>5. Types of Local Government Units Affected</b>	
<input checked="" type="checkbox"/> Indeterminate	<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	
1. <input type="checkbox"/> Increase Costs	3. <input type="checkbox"/> Increase Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
2. <input type="checkbox"/> Decrease Costs	4. <input type="checkbox"/> Decrease Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	

<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>
LAB/ James Chrisman (608) 266-2818	James Chrisman (608) 266-2818	12/14/2023

**Fiscal Estimate Narratives**

**LAB 12/14/2023**

LRB Number <b>23-0660/1</b>	Introduction Number <b>AB-0749</b>	Estimate Type <b>Original</b>
<b>Description</b> postelection audits by the Legislative Audit Bureau and providing a penalty		

**Assumptions Used in Arriving at Fiscal Estimate**

Under the bill, and following a general election, the Legislative Audit Bureau is required to conduct a performance audit of election processes and report its findings and recommendations to the Legislature no later than June 30 of the odd-numbered year following the election.

It is difficult to accurately estimate the cost of conducting these audits until planning and scheduling work is completed to determine the scope. However, it is likely that conducting these audits would reduce the flexibility of the Joint Legislative Audit Committee to direct the Bureau to complete other audits and evaluations.

**Long-Range Fiscal Implications**