

# Fiscal Note

**BILL #** SB 1650

**TITLE:** auditor general; duties; access

**SPONSOR:** Borrelli

**STATUS:** As Amended by House GOV

**PREPARED BY:** Micaela Larkin

## Description

The bill modifies the duties and processes of the Auditor General and changes Committee of Reference sunset review criteria.

## Estimated Impact

We do not expect the bill to have a General Fund impact. The Auditor General does not anticipate a fiscal impact for this bill to their agency.

## Analysis

The bill would clarify the scope of the Auditor General's duties and the responsibilities of the audited parties to provide space and requested materials to the Auditor General. Additional changes clarify the parties paying for certain transportation audits and the information that must be provided or reviewed by the Auditor General for certain audits. The Auditor General reports that since a number of these changes codify long-standing practices, this would not represent a change in workload. Other provisions may provide for additional efficiency in the agency workload. The bill modifies the scope of review and changes follow-up updates on implementation of performance audits for school districts from every 6 months for 2 years to upon the implementation of the recommendations.

The bill makes changes to the criteria that a Committee of Reference will use to determine if an agency should be continued and makes changes to the information that the agency will provide in their written assessment that they must submit as part of their sunset review by the Committee of Reference. We do not expect these changes to have a fiscal impact.

The bill specifies that the JLBC Staff will notify all legislators of information provided by the Auditor General about the costs of a special audit called for in any legislative measure. These provisions will not have a fiscal impact.

## Local Government Impact

This bill sets the first audit of a new county transportation excise tax at 5 years after it is in effect rather than the current 10 years. These taxes are paid by the monies collected for the county transportation excise tax.

3/24/23

