

repare in triplicate)

FISCAL NOTE

Prepared in regard to:

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(List bill or resolution and number, if available, or subject)

Amendment to: Senate Bill No. 2020  
(List bill or resolution and number)

Requested by: \_\_\_\_\_ Date of receipt: \_\_\_\_\_ 19\_\_

In the following space note the fiscal effect in dollars of the legislative proposal. If additional space is needed, attach a supplementary sheet. (Please type)

The primary purpose of this bill is to allow the State Auditor to require certain political subdivisions to complete annual reports in lieu of obtaining an audit.

The present law requires an audit of each political subdivision every two years. The current staff of the State Auditor's office is insufficient to meet the statutory requirements. In order to meet the present requirements, we estimate an additional 20 auditors would be needed. By enactment of this bill, the statutory workload to this office would be reduced through the elimination of 667 audits and permitting a 4 year audit cycle on 461 political subdivisions. Counties would continue to be audited on a two year cycle.

Enactment of this legislation should result in a cost savings to the subdivisions required to submit reports.

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If it appears this legislative proposal may have a fiscal effect upon one or more of the cities and counties of this state but your agency does not have the information available, or cannot gather the information on a timely basis, to allow a dollar estimate, please check one or more of the following:

- \_\_\_\_\_ The measure does have a fiscal impact in an unknown amount
- \_\_\_\_\_ The measure does have a fiscal impact in a dollar amount estimated on the basis of inadequate information. (Enter dollar estimate in space above).
- \_\_\_\_\_ The fiscal impact of the measure is unknown.

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Date of preparation: December 31, 1976

Signed Robert Peterson

Typed Name Robert W. Peterson

Department State Auditor