

FISCAL NOTE

(Return in triplicate)

Bill/Resolution No.: _____ Amendment to: HB 1155

Requested by Legislative Council Date of Request: 3-1-93

1. Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, and cities.

Narrative:

One of the amendments to this bill increased the population requirement for cities permitted to prepare a report in lieu of an audit from 300 to 1,000. This amendment would exempt 81 additional cities from the requirement that they must be audited. However, some of these cities may voluntarily decide to be audited and others may be required to have an audit under federal requirements. The actual number of cities that decide or are required to have an audit cannot

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2. State fiscal effect in dollar amounts:

| | <u>1991-93</u> <u>Biennium</u> | | <u>1993-95</u> <u>Biennium</u> | | <u>1995-97</u> <u>Biennium</u> | |
|-----------|-----------------------------------|--------------------------------|-----------------------------------|--------------------------------|-----------------------------------|--------------------------------|
| | <u>General</u> <u>Fund</u> | <u>Special</u> <u>Funds</u> | <u>General</u> <u>Fund</u> | <u>Special</u> <u>Funds</u> | <u>General</u> <u>Fund</u> | <u>Special</u> <u>Funds</u> |
| Revenues: | -0- | -0- | -0- | (20,000) | -0- | (20,000) |
| | -0- | -0- | -0- | -0- | -0- | -0- |

Expenditures:

3. What, if any, is the effect of this measure on the appropriation for your agency or department:

- a. For rest of 1991-93 biennium: None
- b. For the 1993-95 biennium: None
- c. For the 1995-97 biennium: None

4. County and City fiscal effect in dollar amounts:

| | <u>1991-93</u> <u>Biennium</u> | | <u>1993-95</u> <u>Biennium</u> | | <u>1995-97</u> <u>Biennium</u> | |
|--------------|-----------------------------------|---------------|-----------------------------------|---------------|-----------------------------------|---------------|
| | <u>Counties</u> | <u>Cities</u> | <u>Counties</u> | <u>Cities</u> | <u>Counties</u> | <u>Cities</u> |
| Revenues | -0- | -0- | -0- | -0- | -0- | -0- |
| Expenditures | -0- | -0- | -0- | (162,000) | -0- | (167,000) |

If additional space is needed, attach a supplemental sheet.

Signed Wayne Hokenson

Typed Name Wayne Hokenson

Department State Auditor

Phone Number 224-2241

Date Prepared: March 3, 1993

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be determined. For the fiscal impact of this amendment, I am estimating that 60 cities will prepare a report in lieu of an audit.

Another amendment with some fiscal impact, is the requirement that our office would only review audits when federal funds are involved. Our office has discussed this change with the attorney general's office and it appears further clarification of this amendment is needed as the following paragraph (in the bill) requires that all reports be approved by our office but this amendment seems to imply we would only review audits when federal funds are received. The overall fiscal impact of this amendment on the state and cities would not be material. It has no fiscal impact on counties.