

**FISCAL NOTE**  
**Requested by Legislative Council**  
**02/22/2021**

Amendment to: HB 1453

- 1 A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2019-2021 Biennium		2021-2023 Biennium		2023-2025 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Expenditures</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Appropriations</b>	\$0	\$0	\$0	\$0	\$0	\$0

- 1 B. **County, city, school district and township fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

	2019-2021 Biennium	2021-2023 Biennium	2023-2025 Biennium
<b>Counties</b>	\$0	\$0	\$0
<b>Cities</b>	\$0	\$0	\$0
<b>School Districts</b>	\$0	\$0	\$0
<b>Townships</b>	\$0	\$0	\$0

- 2 A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

The amended bill consists of changes relating to protections for public individuals or state employees who report potential violations of law, updates to the powers and duties of the State Auditor, updates when the State Auditor's working papers are finalized, and the powers and duties of LAFRC.

- B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

There is no immediate fiscal impact due to the amendments in HB 1453.

The addition of the whistleblower protection may cause more concerned citizens to come forward with information to the SAO.

In 2019, the SAO received a citizen petition audit, the first known to our office. As citizens have become aware of the ability to request a petition audit and the abilities of the office, we have received more requests. In 2020, the office received 5 requests. As of February 22, 2021, the office has already received 9 requests. All of these requests are public record.

The fiscal impact of the new program cannot be determined as it is unknown how it will be utilized, but recent history has shown a significant increase in requests from citizens, even without whistleblower protection.

More requests could require additional FTE, but no estimation can be made at this time.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

- A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

N/A

- B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

At this time, no fiscal impact is known; however, an increase in concerned citizen requests could require additional FTE.

- C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

N/A

**Name:** James Carroll

**Agency:** State Auditor's Office

**Telephone:** 701-328-2278

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