

PREPARED BY: Scott Danigole
 DATE PREPARED: January 19, 2012
 PHONE: 471-0055

LB 1014

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2012-13		FY 2013-14	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	See Below		See Below	
CASH FUNDS	See Below	See Below	See Below	See Below
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See Below		See Below	

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 1014 requires the Auditor of Public Accounts to initiate an independent performance audit of the Department of Roads in 2012.

The Auditor is unable to provide an accurate estimate of the bill's costs. This is due to a lack of guidance regarding the scope and objectives of the audit. Without such parameters, the Auditor is unable to estimate the time and staffing requirements that such a performance audit would entail.

In absence of additional funding, the Auditor would have to utilize currently appropriated General Funds and reduce the frequency of audits that are currently performed.

If a lengthened audit rotation cycle is to be avoided, additional funds would be required. At this time, an amount cannot be determined.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	David Spatz	2/3/12	PHONE 471-4179
COMMENTS			
AUDITOR OF PUBLIC ACCOUNTS – No basis to dispute agency analysis.			
DEPT. OF ROADS – Minimal fiscal impact resulting from preparation of response to audit questions.			

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LEGISLATIVE FISCAL

Please complete ALL (5) blanks in the first three lines.

LB⁽¹⁾ 1014 FISCAL NOTE

State Agency OR Political Subdivision Name: (2) NEBRASKA DEPARTMENT OF ROADS

Prepared by: (3) Marilyn Hayes Date Prepared: (4) 2-6-2012 Phone: (5) 402-479-4692

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2012-2013		FY 2013-2014	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

REVISED AS OF 2-6-12

LB1014 authorizes the Auditor of Public Accounts (APA) to conduct a performance audit of the Department of Roads and requires the APA to initiate this audit in 2012. The scope and duration of the audit is not defined.

No fiscal impact to Department of Roads is anticipated.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2012-2013	2013-2014
	12-13	13-14	EXPENDITURES	EXPENDITURES
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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2012

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LB⁽¹⁾ 1014 FISCAL NOTE

LEGISLATIVE FISCAL

State Agency OR Political Subdivision Name: (2)

NE Auditor of Public Accounts

Prepared by: (3) Mary Avery

Date Prepared: (4) 1/18/2012

Phone: (5) 402-471-3686

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2012-2013		FY 2013-2014	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

LB 1014, as currently written, would be very difficult to determine the fiscal impact to our office, Agency 010. The scope and objectives of the audit have not been established or identified and thus the time required to complete such and audit could not be identified by us to determine a cost. Current appropriations are to be used as needed for audits and if LB 1014 passes, the APA will need to determine hours needed for it then we will have to adjust the other State agency audit rotations cycle accordingly. The result of this would then mean less auditing of other State agencies.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2012-2013	2013-2014
	12-13	13-14	EXPENDITURES	EXPENDITURES
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____