

PREPARED BY: Scott Danigole  
 DATE PREPARED: January 15, 2021  
 PHONE: 471-0055

**LB 369**

Revision: 00

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2021-22</b>		<b>FY 2022-23</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS		See Below		See Below
FEDERAL FUNDS				
OTHER FUNDS		See Below		See Below
TOTAL FUNDS		See Below		See Below

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 369 changes provisions related to the Auditor of Public Accounts.

Section 1 provides for the State Auditor to have unrestricted access to the working papers and audit files for any audit report required to be filed with the Auditor's office. The State Auditor is provided certain options, including fees, for compliance failure. Any fees collected, up to \$100 and in an amount not to exceed the direct cost of administering and enforcing this section, shall be remitted to the Auditor of Public Accounts Cash Fund. Any amount in excess of this shall be distributed in accordance with Article VII, section 5, of the Constitution of Nebraska.

The Auditor of Public Accounts estimates the potential for Cash Fund revenue but that amount cannot be determined.

No fiscal impact.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 369	AM:	AGENCY/POLT. SUB: Auditor of Public Accounts	
REVIEWED BY: Lee Will	DATE: 01/19/2021	PHONE: (402) 471-4175	
COMMENTS: Concur with Auditor's assessment of no fiscal impact.			

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

**2021**

**LB<sup>(1)</sup> 369**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Auditor of Public Accounts

Prepared by: <sup>(3)</sup> Mary Avery Date Prepared: <sup>(4)</sup> 1/15/21 Phone: <sup>(5)</sup> 402-471-3686

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

LB 369, as currently written, assesses the political subdivision a late fee and other enforcement powers for not allowing access to audit working papers and files of political entities whose audit has been filed with the Auditor of Public Accounts.

Any work necessary will be absorbed using the existing appropriations of Agency 010, Auditor of Public. At this time, there would be no additional fiscal impact to Agency 010-Auditor of Public Accounts.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>