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# LB 27

Revision: 00

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2007-08		FY 2008-09	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 27 allows the Auditor of Public Accounts to audit cities, at the request of the city, if a qualified private auditing business cannot be found to conduct the audit because of conflicts of interest or other reasons.

The language in LB 27 is permissive and does not require any additional action by the Auditor.

According to the Auditor, any additional costs incurred due to the provisions of LB 27 could be addressed with current levels of cash fund authority.

No fiscal impact.