

**BDR S-1105  
SB 480(R1)**

**UNSOLICITED  
NON-EXECUTIVE AGENCY  
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: May 31, 2023

Agency Submitting: Legislative Counsel Bureau

<b>Items of Revenue or Expense, or Both</b>	<b>Fiscal Year 2022-23</b>	<b>Fiscal Year 2023-24</b>	<b>Fiscal Year 2024-25</b>	<b>Effect on Future Biennia</b>
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

Section 2 of this bill, as amended, requires the Legislative Auditor to conduct an audit of the Division of Forestry's billing practices and accounts receivable and payable functions. Although there would be no direct fiscal impact to the Audit Division of the Legislative Counsel Bureau, this proposed requirement would delay the completion of the Division's audits of state agencies listed in the audit program approved by the Legislative Commission for the respective biennium.

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Title CFO