

**NON-EXECUTIVE AGENCY
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: February 14, 2025

Agency Submitting: Legislative Counsel Bureau

Items of Revenue or Expense, or Both	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27	Effect on Future Biennia
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

Section 15 of this legislation requires, on or before July 1, 2028 and at least once every three years thereafter, the Legislative Auditor to prepare and make public a report reviewing a representative sample of the audits, investigations, inspections, and reviews issued by the proposed Office of Inspector General for conformance with professional standards promulgated by the Association of Inspectors General. Although there would be no direct fiscal impact to the Audit Division of the Legislative Counsel Bureau as a result of this legislation, 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.

Name Daniel E Rushin

Title Chief Financial Officer - Legislative
Counsel Bureau