

Legislation for a Supplemental Appropriation to the Office of the State Auditor
LLS No. 10-0269.01

What Would This Bill Do?

This Bill would amend the Legislative Branch Appropriations Bill for Fiscal Year 2010 (Senate Bill 09-224) to appropriate an additional \$130,000 in reappropriated funds for Fiscal Year 2010 to the Office of the State Auditor (OSA).

Why Is This Bill Necessary?

The OSA expects to incur about \$130,000 in additional costs during Fiscal Year 2010 to audit the use of monies expended by state agencies and public institutions of higher education under the federal American Recovery and Reinvestment Act of 2009 (Recovery Act). The OSA requires additional spending authority in order to enter into contracts with CPA firms to conduct the auditing that will be necessary due to the expenditure of Recovery Act funds by the State.

This increased audit work is necessary because the Recovery Act is funneling additional federal funds to the State. Under the federal Single Audit Act of 1984 and requirements issued by the federal Office of Management and Budget, the OSA is required to conduct audit work related to compliance with federal requirements for federal awards expended by the State. This includes Recovery Act funds.

The State will continue to receive and spend Recovery Act monies during Fiscal Year 2011, which will also increase the amount of audit work related to federal expenditures for that fiscal year. The OSA budget request for Fiscal Year 2011 will reflect the increase in reappropriated funds needed for that period.

Comments: The OSA has notified the Office of State Planning and Budgeting that this supplemental request for reappropriated funds related to the Recovery Act is being submitted to the Executive Committee of the Legislative Council.

Second Regular Session
Sixty-seventh General Assembly
STATE OF COLORADO

UNEDITED
UNREVISED
DRAFT
11.19.09

DRAFT

LLS NO. 10-0269.01 Sharon Eubanks

COMMITTEE BILL

Legislative Audit Committee

SHORT TITLE: "Supplemental Approp To State Auditor"

A BILL FOR AN ACT

101 **CONCERNING PAYMENT OF EXPENSES OF THE LEGISLATIVE**
102 **DEPARTMENT.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)

The amount of reappropriated funds appropriated to the state auditor for state fiscal year 2009-10 is increased by \$130,000 so that the state auditor is authorized to expend funds to be received from various departments for audits conducted as required by the federal "American Recovery and Reinvestment Act of 2009".

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** Section 1 of chapter 441, Session Laws of Colorado
 3 2009, is amended to read:

4 **Section 1. Appropriation.** In addition to any other appropriation,
 5 there is hereby appropriated, to the legislative department of the state of
 6 Colorado, the sum of ~~thirty-three million five hundred one thousand~~
 7 ~~eighty-eight dollars (\$33,501,088)~~ THIRTY-THREE MILLION SIX HUNDRED
 8 THIRTY-ONE THOUSAND EIGHTY-EIGHT DOLLARS (\$33,631,088), or so
 9 much thereof as may be necessary, of which amount thirty-two million
 10 four hundred seventy-three thousand six hundred thirty-two dollars
 11 (\$32,473,632) shall be out of any moneys in the general fund not
 12 otherwise appropriated, two hundred twenty-three thousand six hundred
 13 forty dollars (\$223,640) shall be from cash funds, and ~~eight hundred three~~
 14 ~~thousand eight hundred sixteen dollars (\$803,816)~~ NINE HUNDRED
 15 THIRTY-THREE THOUSAND EIGHT HUNDRED SIXTEEN DOLLARS (\$933,816)
 16 shall be from reappropriated funds, for payment of the expenses of the
 17 legislative department for the fiscal year beginning July 1, 2009, to be
 18 allocated as follows:

19	General assembly	\$ 12,966,646 ¹¹
20		(76.75 FTE)
21	State auditor	8,006,217 ²¹
22		8,136,217 ²¹
23		(73.0 FTE)
24	Joint budget committee	1,496,236

1		(16.0 FTE)
2	Legislative council	5,101,833
3		(55.2 FTE)
4	Committee on legal services	5,259,805 ^{3/}
5		(56.1 FTE)
6	PERA Amortization Equalization Disbursement	415,232
7	PERA Supplemental Amortization Equalization	
8	Disbursement	255,119
9	Total legislative department	\$ 33,501,088
10		\$ 33,631,088

11 ^{1/} Of this amount, \$90,000 is appropriated out of cash funds
 12 generated by the sale of bill boxes and legislative directories,
 13 \$3,816 is appropriated out of reappropriated funds from the
 14 methamphetamine abuse prevention, intervention, and treatment
 15 cash fund created in section 18-18.5-105 (1) (a), Colorado Revised
 16 Statutes, \$30,000 is appropriated out of cash funds in the youth
 17 advisory council cash fund created in section 2-2-1306, Colorado
 18 Revised Statutes, and \$12,842,830 is appropriated out of the
 19 general fund.

20 ^{2/} Of this amount, \$7,102,577 is appropriated out of the general
 21 fund, ~~\$800,000~~ \$930,000 is appropriated out of reappropriated

1 funds received from various departments for audits, and \$103,640
2 is appropriated out of cash funds received pursuant to section
3 2-3-113 (7), Colorado Revised Statutes.

4 ^{3/} In addition, it is anticipated that, during the 2009-10 fiscal year,
5 the tax levy on civil actions provided for in section 2-5-119,
6 Colorado Revised Statutes, will return approximately \$343,000 to
7 the general fund to offset expenses of the revision of statutes by
8 the office of legislative legal services.

9 **SECTION 2. Safety clause.** The general assembly hereby finds,
10 determines, and declares that this act is necessary for the immediate
11 preservation of the public peace, health, and safety.