



FINAL
FISCAL NOTE

Drafting Number: LLS 09-0055**Date:** June 22, 2009**Prime Sponsor(s):** Sen. Schwartz
Rep. Primavera**Bill Status:** Signed into Law**Fiscal Analyst:** Sara McPhee (303-866-4782)

TITLE: CONCERNING THE FINANCIAL AUDIT OF THE OFFICE OF THE CHILD'S REPRESENTATIVE.**Summary of Legislation**

This bill removes the independent financial audit provision from the duties of the Office of the Child's Representative. Under current law, the office must have an annual, independent financial audit and report the findings to the Office of the State Court Administrator and the General Assembly. The Governor signed the bill into law on April 16, 2009, and unless a referendum petition is filed, the bill will take effect August 5, 2009.

Assessment

The Office of the Child's Representative was implemented, through legislation, with a requirement for an annual independent audit because the office had not established internal fiscal policies and procedures. Each year, the Office of the State Auditor has contracted with an external auditing agency to perform the audit. At the request of the Legislative Audit Committee, the State Auditor conducts a review of agencies that are audited on a regular basis to determine which may not require an audit review. The State Auditor has recommended, based on the lack of audit findings in recent years, that the independent audit provision be eliminated from the requirements for the Office of the Child's Representative. Any resources that were used for conducting this audit will be used for other pending audit requests.

Departments Contacted

Office of the State Auditor

Office of the Child's Representative

Judicial