

**FINAL  
FISCAL NOTE**

**Drafting Number:** LLS 13-0036  
**Prime Sponsor(s):** Sen. Tochtrop  
 Rep. Williams

**Date:** July 18, 2013  
**Bill Status:** Signed into Law  
**Fiscal Analyst:** Jonathan Senft (303-866-3523)

**TITLE:** CONCERNING THE MODIFICATION OF CERTAIN STATUTORY REQUIREMENTS DIRECTING THE OFFICE OF THE STATE AUDITOR TO REVIEW COMPLIANCE WITH STATUTORY OBLIGATIONS, AND, IN CONNECTION THEREWITH, REDUCING AN APPROPRIATION.

<b>Fiscal Impact Summary</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>
<b>State Revenue</b>			
<b>State Expenditures</b>			
Colorado Auto Theft Prevention Cash Fund	(\$6,500)		
<b>FTE Position Change</b>			
<b>Effective Date:</b> This bill was signed into law by Governor and became took effect on May 24, 2013.			
<b>Appropriation Summary for FY 2013-2014:</b> See State Appropriations section.			
<b>Local Government Impact:</b> None.			

**Summary of Legislation**

This bill, *recommended by the Legislative Audit Committee*, modifies several statutory duties for the Office of the State Auditor (OSA). Specifically, this bill:

- Allows the OSA to audit the Administrative Law Judges under the workers compensation program at the discretion of the State Auditor. Under current law, these audits must occur at least every four years;
- Requires the OSA to audit the Colorado Travel and Tourism Promotion Fund every five years. Under current law, this audit must be performed every two years;
- Permits OSA to review a State Employee Idea application only when it has saved more than \$10,000 per year. Under current law, the OSA is required to review all agency-implemented cost savings ideas under this program;
- Removes the requirement that the OSA report to the General Assembly regarding agency compliance with the "Secure and Verifiable Identity Documents Act." Under current law, this report is required annually; and
- Requires the OSA to audit the Colorado Auto Theft Prevention Fund every five years. Under current law, this audit must be performed every two years.

### **State Expenditures**

**Between FY 2013-14 and FY 2018-19, this bill is expected to reduce state expenditures by \$6,500, cash funds, within the Department of Public Safety.** These savings are due to the reduced number of audits expected on the Colorado Auto Theft Prevention Fund. Under current law, this fund is audited every two years, and under this bill it will be audited every five years. Each audit costs \$6,500. These moneys are reappropriated to the OSA. The last related audit was performed in FY 2010-11, and it is assumed that one would occur in the current fiscal year.

The Colorado Travel and Tourism Promotion Fund audit, which has a similar change under this bill, is paid by the OSA's annual appropriation. It is assumed no savings will be realized under that change because the OSA will shift resources to other audits.

### **State Appropriations**

This bill requires a reduction in appropriations of \$6,500, from Colorado Auto Theft Prevention Fund, to the Department of Public Safety, and a corresponding reduction in the reappropriation of these funds to the Office of the State Auditor.

### **Departments Contacted**

All Departments