

**BILL SUMMARY**  
1<sup>st</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1</b>
<b>Version:</b>	<b>CCR A</b>
<b>Request Number:</b>	<b>2277</b>
<b>Author:</b>	<b>Mr. Speaker</b>
<b>Date:</b>	<b>5/22/2019</b>
<b>Impact:</b>	<b>Cost Dependent on:</b>

**Number of Staff Employed**

**Cost of Independent Comprehensive  
Performance Audits**

**\$1,700,000 Appropriated**

**Research Analysis**

The CCS for SB 1 creates the Legislative Office of Fiscal Transparency (LOFT) within the Legislative Service Bureau. Duties of the Office include gathering information related to proposed agency budgets; evaluating the extent to which each agency fulfills its statutory responsibilities; determining the amount of revenue available to the agency from various sources; comparing current budget information to prior agency requests; and conducting an investigation of any agency as needed to fulfill its responsibilities. The Office is also authorized to conduct performance evaluations and independent comprehensive performance audits.

The measure creates a 14-member bipartisan legislative committee, to be appointed by the Speaker and the President Pro Tempore, to oversee the operations of the LOFT and stipulates that the functions performed by the Office shall not duplicate existing duties of the House and Senate. Finally, the bill repeals the Agency Performance and Accountability Commission.

Prepared By: Marcia Johnson

**Fiscal Analysis**

The CCR provides for a legislative committee to employ an Executive Director and other such staff as it may deem necessary. The bill also authorizes the contracting with outside entities to conduct independent comprehensive performance audits when deemed useful and necessary.

The cost of operations of the office will depend on the number of employees, equipment, supplies and other start-up and recurring costs as well as costs related to independent audits.

HB 2765 included additional funding to the Legislative Service Bureau (LSB) of \$1,700,000 for allocation to the office. In addition, funds remaining in the LSB funding base for performance audits associated with the Agency Performance and Accountability Commission (APAC) may remain available to address independent performance audit costs. The measure includes a repeal of APAC

Prepared By: Mark Tygret

## **Other Considerations**

None.

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