

1 and responsibilities under applicable provisions of federal, state
2 or other law;

3 3. Analyze and forecast all revenues available to the agency
4 from appropriations, fees, dedicated revenue or any other source;

5 4. Compare the agency budget information to the comparable
6 information contained in that agency's budget requests from prior
7 fiscal years; ~~and~~

8 5. Conduct such investigations regarding the operations of the
9 agency as required in order to fulfill the duties imposed upon the
10 Office by law or as otherwise directed by the oversight committee;
11 and

12 6. Archive all agency information submitted to the Office
13 pursuant to this subsection and Section 8014 of this title for the
14 purpose of carrying out the duties imposed pursuant to Section 8011
15 et seq. of this title.

16 The oversight committee, subject to the direction of the
17 President Pro Tempore of the Senate and the Speaker of the House of
18 Representatives, shall ensure that the functions performed by the
19 Office pursuant to the provisions of this subsection do not
20 duplicate those of the Senate Committee on Appropriations and the
21 House Committee on Appropriations and Budget and their respective
22 staffs.

23 B. The Office shall further conduct performance evaluations and
24 may conduct independent comprehensive performance audits. The

1 oversight committee created in Section ~~3 of this act~~ 8013 of this
2 title may periodically identify specific executive branch agencies,
3 or programs, activities or functions within executive branch
4 agencies, for which the Office shall conduct a performance
5 evaluation or independent comprehensive performance audit.

6 C. As used in ~~this act~~ Section 8011 et seq. of this title,
7 "performance evaluation" means an examination of a program, activity
8 or function of an executive branch agency, conducted in accordance
9 with applicable government auditing standards or auditing and
10 evaluation standards of other appropriate authoritative bodies. The
11 term includes, but is not limited to, an examination of issues
12 related to:

13 1. Economy, efficiency or effectiveness of the agency or
14 program, including any revenue sources used to fund or support the
15 agency or program;

16 2. Structure or design of the agency or program to accomplish
17 its goals and objectives;

18 3. Adequacy of the agency or program to meet the needs or
19 policy goals identified by the Legislature;

20 4. Alternative methods of providing agency or program services
21 or products;

22 5. Goals, objectives and performance measures used by the
23 agency to monitor and report agency or program accomplishments;

24

1 6. The accuracy or adequacy of public documents, reports or
2 requests prepared by or in relation to the agency or program;

3 7. Compliance with appropriate policies, rules or laws related
4 to the agency or program; and

5 8. Any other issues related to such agencies or programs as
6 directed by the oversight committee.

7 D. As used in ~~this act~~ Section 8011 et seq. of this title,
8 "independent comprehensive performance audit (ICPA)" includes, but
9 is not limited to, a review and analysis of the economy, efficiency,
10 effectiveness and compliance of the policies, management, fiscal
11 affairs and operations of state agencies, divisions, programs and
12 accounts. The results of an ICPA may be used by the Legislature to
13 implement the best budgeting and policy-making practices for
14 government services to run in the most cost-effective way. The
15 Office may, at the direction of the oversight committee and subject
16 to the approval of the President Pro Tempore of the Senate and the
17 Speaker of the House of Representatives, contract with a private
18 company, nonprofit organization or academic institution to assist
19 with an independent comprehensive performance audit or for
20 professional consulting and administrative support services. The
21 Office may, but shall not be required to, contract with the Office
22 of the State Auditor and Inspector to conduct any ICPA. The Office
23 shall develop the scope of services for a request for proposals
24 issued, for professional services necessary to complete each ICPA.

1 Prior to entering into any contract, the Office shall obtain no less
2 than three separate bids for the auditing services, unless the
3 Office determines that fewer than three entities meet the
4 qualifications to bid to perform such services as set forth by the
5 Office. The cost of the contract shall be paid by the Legislative
6 Services Bureau.

7 An independent comprehensive performance audit shall address but
8 not be limited to the following topics:

9 1. Policies which shall include constitutional mandates, if
10 any, statutory mandates, statutory authorizations, administrative
11 rules or policies of the affected agency reflected in internal
12 agency documents or agency practices;

13 2. All sources of funding received by the agency, inclusive of
14 federal funds, state appropriations, state-dedicated revenues, fee
15 revenue sources, the use of agency revolving funds or any other fund
16 or revenue source which is used to pay the expenses of the agency;

17 3. Management of the agency which shall include, but not be
18 limited to, its governance, capacity, divisions, programs, accounts,
19 information technology systems and policies and agency operations
20 which include objective analysis of the roles and functions of the
21 department; and

22 4. A schedule for implementation of agency-specific
23 recommendations.

24

1 SECTION 2. It being immediately necessary for the preservation
2 of the public peace, health or safety, an emergency is hereby
3 declared to exist, by reason whereof this act shall take effect and
4 be in full force from and after its passage and approval.

5
6 DIRECT TO CALENDAR.

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