# FISCAL IMPACT OF PROPOSED LEGISLATION

80th Oregon Legislative Assembly – 2019 Regular Session Legislative Fiscal Office

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#### **Measure Description:**

Modifies laws relating to audits.

## Government Unit(s) Affected:

Legislative Fiscal Office (LFO), Secretary of State (SOS), Department of Administrative Services (DAS), Office of the Governor

## Summary of Fiscal Impact:

Costs related to the measure are indeterminate at this time - See explanatory analysis.

#### Analysis:

SB 1052 modifies laws relating to audits to clarify the responsibilities of the Joint Legislative Audit Committee (JLAC) and to further codify processes and communication between the Secretary of State's Division of Audits and the Committee. The bill also provides for additional information regarding audits and implementation of audit recommendations to be prepared for review during the long legislative Session (odd-numbered years).

#### Legislative Fiscal Office (LFO)

The fiscal impact of this bill to LFO is indeterminate depending on the volume and frequency of tasks that JLAC will assigned to LFO staff. The bill authorizes JLAC to assign tasks related to the duties of JLAC to the Legislative Fiscal Office, including directing staff to conduct performance assessments of state agency programs and management, reviews of agency or statewide processes, sunset reviews, change of director reviews, reviews of audits conducted by the Secretary of State or contract auditors and audit follow-up reviews.

## Secretary of State, Department of Administrative Services, Office of the Governor

Passage of this bill is anticipated to have minimal fiscal impact on the Secretary of State, the Department of Administrative Services, and the Office of the Governor.