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 DATE PREPARED: January 19, 2012  
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**LB 1014**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2012-13</b>		<b>FY 2013-14</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	See Below		See Below	
CASH FUNDS	See Below	See Below	See Below	See Below
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See Below		See Below	

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 1014 requires the Auditor of Public Accounts to initiate an independent performance audit of the Department of Roads in 2012.

The Auditor is unable to provide an accurate estimate of the bill's costs. This is due to a lack of guidance regarding the scope and objectives of the audit. Without such parameters, the Auditor is unable to estimate the time and staffing requirements that such a performance audit would entail.

In absence of additional funding, the Auditor would have to utilize currently appropriated General Funds and reduce the frequency of audits that are currently performed.

If a lengthened audit rotation cycle is to be avoided, additional funds would be required. At this time, an amount cannot be determined.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	David Spatz	DATE	2/3/12	PHONE	471-4179
<b>COMMENTS</b>					
AUDITOR OF PUBLIC ACCOUNTS – No basis to dispute agency analysis.					
DEPT. OF ROADS – Minimal fiscal impact resulting from preparation of response to audit questions.					