

# FISCAL NOTE

S.B. 93 2nd Sub. (Salmon)

SHORT TITLE: Internal Audit Amendments

SPONSOR: Stephenson, H. (Eliaison, S. Sub.)

2014 GENERAL SESSION

## STATE GOVERNMENT (UCA 36-12-13(2)(b))

Enactment of this bill likely will not materially impact the state budget.

## LOCAL GOVERNMENTS (UCA 36-12-13(2)(c))

Enactment of this bill could cost large local school districts up to \$65,000 annually to contract for internal audit services. Of the 14 school districts that would be required to establish an internal audit program, 4 already have such a program in place.

## DIRECT EXPENDITURES BY UTAH RESIDENTS AND BUSINESSES (UCA 36-12-13(2)(d))

Enactment of this bill likely will not result in direct, measurable expenditures by Utah residents or businesses.

## PERFORMANCE NOTE (JR 4-2-404): Not Required