



Fiscal Note
H.B. 76 2nd Sub. (Gray)
 2019 General Session
 County Auditor Amendments
 by Coleman, K. (Coleman, Kim.)



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$0	\$0

State Government

UCA 36-12-13(2)(b)

Revenues	FY 2019	FY 2020	FY 2021
Total Revenues	\$0	\$0	\$0

Enactment of this legislation would allow county government entities to request the Office of the State Auditor to conduct audits. If asked to conduct an audit, the Auditor would either absorb the cost or bill the requesting county government entity all or part of the cost of the audit. The cost would be variable based upon the scope and nature of the audit and any billed fees would be received as dedicated credits.

Expenditures	FY 2019	FY 2020	FY 2021
Total Expenditures	\$0	\$0	\$0

Enactment of this legislation could result in the Office of the State Auditor being asked to conduct audits for county government entities. If asked to conduct an audit, the Auditor would either absorb the cost or bill the requesting entity all or part of the cost of the audit as dedicated credits. The cost would be variable based upon the scope and nature of the audit.

Net All Funds	FY 2019	FY 2020	FY 2021
	\$0	\$0	\$0

Local Government

UCA 36-12-13(2)(c)

Enactment of this legislation could result in the Office of the State Auditor being asked to conduct audits for county government entities. The Auditor would either absorb the cost or bill the requesting entity all or part of the cost of the audit. These costs would vary based upon the scope and nature of the audit.

Individuals & Businesses

UCA 36-12-13(2)(d)

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

Regulatory Impact

UCA 36-12-13(2)(e)

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

Performance Note

JR4-2-404

No performance note required for this bill

Notes on Notes

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.