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FILE

SENATE FINANCE COMMITTEE REPORT

DATE: 4/13/93

FURTHER:

DATE TURNED INTO OFFICE: 4-14-93

The Finance Committee considered SENATE BILL NO. 128

"An Act relating to legislative audits."

and recommends:

- replace with _____ CS _____ (FINANCE)
- or adopt previous _____ CS SB 128 (STA)
- attaches amendment(s)

- same title
- new title
- technical title change (HB only)

adopts SFC Letter of Intent

further referral to the _____

do pass

do not pass

no recommendation

individual recommendations

NEW FISCAL NOTES

Department	Date	Zero	Fiscal
SFC/GALOMB	4-14-93	0	

PREVIOUS FISCAL NOTES

Department	Date	Zero	Fiscal

Appropriation No Fiscal Note

DO PASS

Steve Rios
George Vicks Jr.
Tom Kell
Butt Thayer

OTHER RECOMMENDATIONS:

Just No Rec.

1. Shank DO PASS
 Co Chair: Signature/Recommendation

2. Mr. Deane - 10/1/93
 Co Chair: Signature/Recommendation

F I S C A L N O T E

REQUEST:

Revision Date: _____ Agency Affected: Gov. (OMB)
Title: "An Act relating to legislative audits." BRU: _____

Sponsor: Rules _____ Components: _____
Requestor: Senate Finance _____

EXPENDITURES/REVENUES: (THOUSANDS OF DOLLARS)

OPERATING	FY 94	FY 95	FY 96	FY 97	FY 98	FY 99
Personal Services						
Travel						
Contractual						
Supplies						
Equipment						
Land & Structures						
Grants, Claims						
Miscellaneous						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL						
----------------	--	--	--	--	--	--

REVENUE						
----------------	--	--	--	--	--	--

FUNDING: (THOUSANDS OF DOLLARS)

General Fund						
Federal Fund						
Other						
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS:

Full-Time						
Part-Time						
Temporary						

ANALYSIS: (ATTACH A SEPARATE PAGE IF NECESSARY)

Prepared By: Drue Pearce Date: 4-14-93
 Senator Drue Pearce, Co-chair
 Senate Finance Committee Phone: 465-4993

Prepared By: Steve Frank Date: _____
 Senator Steve Frank, Co-chair
 Senate Finance Committee Phone: 465-3709



Official Business

Alaska State Legislature

Senate

Committee on Finance

Pouch V
State Capitol
Juneau, Alaska 99811

SENATE FINANCE COMMITTEE

LETTER OF INTENT
for
CSSB 128 (STA)

In recommending items for monitoring to the Legislative Budget and Audit Committee, the legislative auditor will prioritize items according to their significance in terms of the necessity for immediate action and their relative fiscal and/or policy impacts. The legislative auditor will work in concert with OMB to balance the resources reasonably available to monitor items with the Committee's recommendation of items for monitoring.

In approving an item for monitoring under AS 24.20.312, the Legislative Budget and Audit Committee should consider the fiscal and policy significance of the item recommended by the legislative auditor. Matters of lesser significance may be referred to OMB to the extent that OMB and the legislative auditor agree that resources are available to adequately monitor the items.

4-14-93

Rick -
Proposed intent
to accompany
SB 128 for your
approval

(Handwritten initials)

Kathy
2018

4-14-93
Adopt
Lang.
as SEC
Intent
+ recommend
as policy
to LBA

APR 13 1993

ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



MEMORANDUM

TO: The Honorable Steve Frank
Co-Chair, Senate Finance Committee

FROM: Raudy S. Welker *Raudy*
Legislative Auditor

DATE: April 13, 1993

RE: LBA Policy on SB 128

4-14-93
Asked Rick Solie
if the committee
should draft
formal corres.
recommending the
attached policy to
LBA. Rick said he
would check w/ Sen.
Frank.

At your request, I have drafted the following proposed Legislative Budget and Audit Committee policy and procedure that specifically addresses your concern over the issues to be referred to OMB for monitoring and follow-up.

As I stated today before the Finance Committee, the bill clearly provides for the LBA Committee to make the determination of which items will be forwarded for monitoring. Section 1 of the bill (on page 1, lines 6-8) adds language stating "A committee recommendation involving an agency in the executive branch may be identified for monitoring under AS 24.20.312." Further, Section 2 (page 2, lines 2-3) states that "the office of management and budget shall review each item identified for monitoring in a recommendation involving an agency in the executive branch. . ."

The following policy and procedure would be proposed to the LBA Committee to address the concern over the amount of resources necessary for OMB to monitor items identified by LBA. This recommended language would become part of the more comprehensive procedures proposed for full implementation of the legislation.

- In recommending items for monitoring to the Committee, the legislative auditor will prioritize items according to their significance in terms of the necessity for immediate action and their relative fiscal and/or policy impacts. The legislative auditor will work in concert with OMB to balance the resources reasonably available to monitor items with the Committee's recommendation of items for monitoring.

Senator Frank

-2-

April 13, 1993

- **In approving an item for monitoring under AS 24.20.312, the Committee should consider the fiscal and policy significance of the item recommended by the legislative auditor. Matters of lesser significance may be referred to OMB to the extent that OMB and the legislative auditor agree that resources are available to adequately monitor the items.**

As you can see, there is ample room in the language of the bill and the ability of the LBA Committee to temper its referral of items to OMB for monitoring through the adoption of policy and procedures. This discretionary authority will allow the Committee to operate within the confines of a zero fiscal note, provided some concession of priority from OMB.

Without some reordering of priorities within OMB, a modest fiscal note may be necessary.

ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



P. O. Box 113300
Juneau, AK 99811-3300
(907) 465-3830
FAX (907) 465-2347

MEMORANDUM

TO: The Honorable Randy Phillips
Chairman, Legislative Budget
and Audit Committee

FROM: Randy S. Welker *Randy*
Legislative Auditor

DATE: February 13, 1993

RE: Audit Recommendation Follow-up Process

The attached table outlines a procedure that could be used to provide an ongoing follow-up process to the special/performance audit recommendations made by the Division of Legislative Audit.

The process we recommend involves using the Office of the Governor's Office of Management and Budget (OMB). Within OMB is the Division of Audit and Management Services. This division is staff with auditors who would have the necessary qualifications to adequately address the issues. I have not discussed these procedures with OMB, so I do not have an indication of their willingness to earnestly participate.

While the procedures I have outlined are lengthy, I believe that the majority of them could be adopted as LBA procedures and I would recommend that only the critical steps be placed in statute. The following outlines those items I think should be statutory requirements:

AS 24.20.311 should be amended to read:

Sec. 24.20.311. Reports. The committee shall file copies of its approved audit reports including any committee recommendations with the governor, the agency concerned and the legislature. Committee recommendations may include items requiring follow-up by the Office of Management and Budget under AS 24.20.312. An annual report summarizing....

(continued)

AS 24.20 is amended by adding a new sections to read:

Sec. 24.20.312. Audit Recommendation Follow-up. (a) The Office of Management and Budget is responsible for the review, resolution of differences, and follow-up on recommendations made by the legislative auditor and filed with the governor under AS 24.20.311.

(b) For follow-up items with which the audited agency concurs, the office shall monitor the agencies progress towards full implementation. For items with which the agency partially or fully disagrees, the office shall review the position of the legislative auditor and the agency. The office shall then either seek the governor's directive to implement the recommended action or report to the committee and the legislative auditor within sixty days with an alternative resolution or final position of opposition.

(c) By January 31, the office shall submit a report to the committee and the legislative auditor on the follow-up items filed with the governor during the previous calendar year. The report shall address the degree of implementation or continued opposition to the follow-up items.

(d) The legislative auditor shall review the report submitted by the office and make recommendations to the committee on the disposition of each follow-up item. The auditor may recommend closure of an item fully implemented, closure through waiver of implementation for a stated cause, or continued monitoring by the office for an additional year. The committee shall make the final determination on closure or continued monitoring by the office.

I have not developed a detailed "follow-up" format, but it would not be difficult to do. The process outlined in the attached pretty well identifies the type of information we would want to get from the audited agencies.

The committee procedures could also provide for our follow-up reporting to the committee by January 31 of the recommendations made in our single audits (financial). The committee could also refer any of those recommendations to OMB for follow-up resolution as well.

AUDIT RECOMMENDATION FOLLOW-UP			
AGENCY		ACTION	DISCUSSION
1.	Leg. Audit	Preliminary Audit submitted to LBA will include an "Audit Follow-up Summary".	"Audit Follow-up Summary" will contain those items the Leg. Auditor believes should be tracked.
2.	LBA Committee	Review report and summary; approve for release to agency for response.	In normal LBA process, would require response to audit and completion of information requested on the "Audit Follow-up Summary".
3.	Audited Agency	Agency would prepare response to the audit report and complete the "Audit Follow-up Summary" within 20 days.	In addition to normal agency response, the "Summary" would require info such as agreement, partial agreement or disagreement; detail timeline, position responsible for implementation, limitations on implementation.
4.	Leg. Audit	Formal Response and "Summary" included in report for final presentation to LBA.	Like current process, audit response and "Follow-up Summary" would be included in final audit presented to LBA.
5.	LBA Comm.	Approve release of audit to public and "Follow-up Summary" to Gov./OMB.	Release procedures would include the transmittal of the "Summary" to OMB.
6.	OMB	OMB responsible for review, resolution of differences and follow-up.	For follow-up items the agency agrees with, OMB would monitor the progress of implementation; for items of partial or full disagreement, OMB review positions of auditor and agency, then seek gov. directive to implement or report back to LBA and Leg. Auditor w/in 60 days w/ alternative solution or final position of opposition.
7.	Leg. Auditor	Make interim reports to LBA on acceptability of alternatives proposed by OMB and final rebuttal on position of opposition.	As necessary, the Leg. Auditor will keep the Committee apprised of the ongoing monitoring and review by OMB. Particular focus will be on areas of opposition.
8.	LBA Comm.	Consider interim actions.	The Committee at any time could exercise options such as formal communication to the Governor, requesting Commissioner or agency personnel to appear before LBA.

AUDIT RECOMMENDATION FOLLOW-UP		
AGENCY	ACTION	DISCUSSION
9. OMB	Submit Annual Report on Follow-up to LBA and Leg. Auditor.	By Jan. 31 OMB would be required to issue a report to the LBA and the Leg. Auditor detailing the extent of departmental implementation of "Follow-up Summary" items. Report would be required for all items issued in previous year detailing degree of implementation, lack of implementation, or continued opposition to recommendations.
10. Leg. Auditor	Review report, make any necessary verification inquiries, and report to the LBA with recommended action.	The review would include acceptance of status reported and recommendation to LBA on an item by item basis for (1) closure-fully implemented, (2) continued monitoring for additional year and report following Jan. 31, (3) closure- waiver of implementation for stated cause.
11. LBA	Review OMB Annual Report and Leg. Auditor suggested recommendations on action.	LBA would have final determination on closure recommendations and those items referred back to OMB for continued follow-up during next year. For items not closed, consider any or all options available: (1) Commissioner and/or agency personnel called before the LBA for discussion, (2) Referral of item to Finance Committee's for continued discussion during budget deliberations, (3) Formal communication with Gov., (4) Recommend OMB impound funds until adequate progress is made towards implementation, (5) Recommend the Finance Committees or Conference Committee assess a misc. reduction or conditioned appropriation budget item until implementation.

ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



P. O. Box 113300
Juneau, AK 99811-3300
(907) 465-3830
FAX (907) 465-2347

MEMORANDUM

TO: The Honorable Randy Phillips
Chairman, Legislative Budget
and Audit Committee

FROM: Randy S. Welker
Legislative Auditor

DATE: March 9, 1993

RE: SB 128 - An Act relating to legislative audits

Senate Bill 128 was introduced to enhance the implementation rate of recommendations contained in audit reports issued by the Division of Legislative Audit. The Audit Division does not have enforcement powers. Therefore, we must rely on our ability to convince the audited agency that our recommendations have merit and would improve financial accountability and/or improve the efficiency, effectiveness and economy of state operations.

Often, agencies agree with our recommendations in their response to the audit report. Other times, the agency disagrees in part or entirely with our recommendations. Regardless of the agreement or disagreement, we believe that a formal system of follow-up on audit recommendations is necessary.

We presently review the implementation of recommendations made in our annual financial/compliance Single Audit of the State of Alaska. Each year's audit addresses the status of recommendations made in the prior year audit. We presently do not have a systematic method to follow up on items contained in our performance or special audits.

The responsibility for implementing audit recommendations rests with the administration. It is our responsibility to ensure that the agencies have an effective system for resolving audit differences and pursuing implementation. Senate Bill 128 provides the framework for that system of follow-up within the Office of Management and Budget (OMB).

Senator Randy Phillips

-2-

March 9, 1993

The Division of Audit and Management Services within OMB is staffed with auditors who have the necessary qualifications to adequately address the issues raised in our reports. The attached table should give you some idea of the number of recommendations we issue in a year. This table was prepared from the highlighted recommendations in the audit digests contained in the 1992 Annual Report of the Legislative Budget and Audit Committee. As you can see, recommendations were made to virtually every department and to many other state entities. According to language in the bill, the Legislative Budget and Audit Committee would not necessarily refer all recommendations to OMB.

OMB would have the responsibility to monitor the implementation of those items with which the audited agency agrees and to seek resolution of items with which the audited agency disagrees in whole or in part.

Please contact me if I can provide any additional information.

Attachment

SUMMARY OF AUDIT RECOMMENDATIONS BY DEPARTMENT - 1992 AUDITS

AUDIT ↓	DEPARTMENT →	GOV	DOA	LAW	DOR	DOE	HSS	LAB	CED	MVA	UNR	DFC	DPS	DEC	DOC	CRA	DOT	UNIV	OTHER
SWSA '91		1	9	1	2	8	11	1	1	1		3	1	2		1	20		
AKPAY Controls			9																
State Publications			3																
OPA			9																
Statewide Procurement		3	4	3	4	2	5	1						1	3	3	5	1	7
Employee Incentive Award Program			4																1
PFDD					6														
DOR-Income & Excise Tax Audit Division					5														
Special Education Agency						3													
PERA Impact on School Districts						1													1
DFYS							5												
Selected Abortion Issues							3												
Medicaid Rate Advisory Commission Rate Setting Issues							4												
5 Licensing Board Audits									5										
Big Game Commercial Services Board- Consistency of Penalties													2						
AEA/DEC - Circuit Rider Maintenance Program & Remote Maintenance Worker Program									2										
Alaska Tourism Marketing Council									6										
Submerged Lands Recalculation Project												1							
Wood-Tikchik State Park												1							
OHSR Corps and Emergency Response Depots										3				5					
Intensive Supervision Surveillance Program															4				
TOTALS BY DEPARTMENT (187)		4	38	4	17	14	28	2	14	4	2	3	3	8	7	4	25	1	9

Other Column is made up of: Permanent Fund Corporation (1), Alaska Science and Technology Foundation (1), Alaska Railroad Corporation (1), Alaska Court System (3), Alaska Energy Authority (1), and recommendations for Legislation to the Alaska Legislature (2)

FISCAL NOTE

STATE OF ALASKA
1993 LEGISLATIVE SESSION

BD L NO. CSSB 128

Revision Date: _____	Dept. Affected: <u>OFFICE OF THE GOVERNOR</u>
Title: <u>An Act Relating to Legislative Audits</u>	BRU: <u>Office of Management & Budget</u>
Sponsor: <u>Phillips</u>	Component: <u>Division of Audit & Management Services</u>
Requestor: <u>Phillips</u>	COMPONENT SERIAL NO. <u>17</u>

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY94	FY95	FY96	FY97	FY98	FY99
PERSONAL SERVICES	190.2	199.7	209.7	220.2	231.2	242.8
TRAVEL	8.9	9.3	9.8	10.3	10.8	11.3
CONTRACTUAL	3.8	4.0	4.2	4.4	4.6	4.9
SUPPLIES	2.6	2.1	2.2	2.3	2.4	2.6
EQUIPMENT	5.1					
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	210.6	215.1	225.9	237.2	249.0	261.6
CAPITAL						

REVENUE FUND SOURCE: _____

FUNDING: (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF	210.6	215.1	225.9	237.2	249.0	261.6
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	210.6	215.1	225.9	237.2	249.0	261.6

POSITIONS:

FULL-TIME	3.0	3.0	3.0	3.0	3.0	3.0
PART-TIME						
TEMPORARY						

Estimate of current year (FY93) impact: \$ None

ANALYSIS: (Attach a separate page if necessary)

See Attached

Prepared by: <u>Gary Anderson</u>	Phone: <u>465-4668</u>
Division: <u>Audit and Management Services</u>	Date: <u>4/12/93</u>
Approved by Commissioner: <u><i>[Signature]</i></u>	Date: <u>4/13/93</u>
Agency: <u><i>[Signature]</i></u>	

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Analysis

Based on OMB/DAMS experience with following up on our own audits we assume that the following percentages of the original project time will be required to follow-up on Legislative Audit reports.

Review of report and workpapers	5%
Follow-up procedures	10%
Reporting	<u>5%</u>
	<u>20%</u>

Legislative audit has approximately 30 auditors who would average a minimum of 1200 hours per year on projects which calculates out to $30 \times 1200 = 36,000$ project hours. Legislative Audit currently follows up on their State Single Audit Report which constitutes approximately 50% of their project hours. Follow-up time at 20% of the remaining hours (18,000) would then constitute 3,600 hours requiring the same utilization numbers: 3 internal auditors. Following is a cost breakdown for three new internal auditors.

3 auditors at range/step 19C	\$139,860
Fringe benefits at 36%	<u>50,350</u>
Total personal services	\$190,210
Travel *	8,865
Contractual *	3,780
Supplies *	2,600
Equipment (new computers: 3 x \$1,700)	<u>5,100</u>
Grand Total	<u>\$210,555</u>

* Represents prorated variable costs for these items in the FY 1994 budget.

Position Title Internal Auditor II			No. of Positions 3	Range / Step 19C	Barg. Unit Exempt
Time Status FT	Staff Months 36		Location Juneau	Election District	
TYPE OF EXPENDITURE			Amount		
Salary	46.6	139.9	Justification A staff auditor (Journeyman level). Additional positions required to perform follow-up on Legislative Audit report.		
Benefits	16.8	50.3			
Premium Pay					
Other					
Total Personal Services	63.4	190.2			
Travel		8.9			
Contractual		3.8			
Commodities		2.6			
Equipment		5.1			
Other					
Total Cost		210.6			
FUNDING SOURCE FOR TOTAL COST					
Federal Receipts	1002				
G.F. Match	1003				
General Fund	1004	210.6			
IA Receipts	1007				
CIP Receipts	1061				
Other					

**Request For
New Position**

AGENCY Office of the Governor
 BRU Office of Management and Budget
 COMPONENT Division of Audit and Management Services

FY 94

Page _____ of _____
 Revised Date: _____

FISCAL NOTE

STATE OF ALASKA
1993 LEGISLATIVE SESSION

Bill Version: SB 128

(S) Publish Date: 3-18-93

Revision Date: March 17, 1993

Dept. Affected: Governor's Office (OMB)

Title: "An Act Relating to Legislative Audits"

BRU:

Component:

Sponsor: Senate Rules by Request of LB&A

Requestor: Senate State Affairs Committee

COMPONENT SERIAL NO.

Expenditures/Revenues:

(Thousands of Dollars)

OPERATING	FY94	FY95	FY96	FY97	FY98	FY99
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL						
---------	--	--	--	--	--	--

REVENUE FUND SOURCE:						
----------------------	--	--	--	--	--	--

FUNDING:

(Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year (FY93) impact \$ -0-

Changes in CS SB 128 (STA) have no fiscal impact. This fiscal note is appropriate.

ANALYSIS: (Attach a separate page if necessary)

3/17/93
date Comte Aide (initial)

Prepared by: Portia Babcock, Senate State Affairs Committee Staff

Phone: 465-4522

Division: Senate State Affairs Committee

Date: March 17, 1993

Approved by Commissioner: Senator Loren Leman, Chairman

Date: March 17, 1993

Agency: Senate State Affairs Committee

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FISCAL NOTE

REPORTED OUT OF
4-12-93 No. 1

STATE OF ALASKA
 1993 LEGISLATIVE SESSION

Bill Version: SS 128

(S) Publish Date: 3-18-93

Revision Date: March 17, 1993
 Title: "An Act Relating to Legislative Aunits"

Dept. Affected: Governor's Office (OMB)

BRU: _____

Component: _____

Sponsor: Senate Rules by Request of LB&A
 Requestor: Senate State Affairs Committee

COMPONENT SERIAL NO. _____

Expenditures/Revenues:

(Thousands of Dollars)

OPERATING	FY94	FY95	FY96	FY97	FY98	FY99
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL						
----------------	--	--	--	--	--	--

REVENUE FUND SOURCE:						
-----------------------------	--	--	--	--	--	--

FUNDING:

(Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year (FY93) impact \$ -0-

Changes in SS 128 (STA) have no fiscal impact. This fiscal note is appropriate.

ANALYSIS: (Attach a separate page if necessary)

3/17/93
 date [Signature]
 Comte Aide (initial)

Prepared by: Pontia Babcock, Senate State Affairs Committee Staff Phone: 465-4522

Division: Senate State Affairs Committee Date: March 17, 1993

Approved by Commissioner: Senator Loren Leman, Chairman Date: March 17, 1993

Agency: Senate State Affairs Committee

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SENATE FINANCE COMMITTEE REPORT

DATE: 3/18/93

FURTHER: *not no further*

DATE TURNED INTO OFFICE: 4-12-93

The Finance Committee considered SENATE BILL NO. 128

"An Act relating to legislative audits."

and recommends:

replace with _____ CS _____ (FINANCE)

or adopt previous CS SB 128 (STA)

attaches amendment(s)

repts it on as usual.

- same title
- new title
- technical title change (HB only)

adopts _____ Letter of Intent

further referral to the _____

do pass

do not pass

no recommendation

individual recommendations

NEW FISCAL NOTES

Department	Date	Zero	Fiscal

PREVIOUS FISCAL NOTES

Department	Date	Zero	Fiscal
<u>S(STA)/Gov.</u>	<u>3-17-93</u>	<u>0</u>	

Appropriation No Fiscal Note

DO PASS.

OTHER RECOMMENDATIONS.

Frank
Steve King No Rec
Ben Wherry No Rec
Al... No Rec
Frank... No Rec

Co-Chair: Signature/Recommendation

Co-Chair: Signature/Recommendation

Action Recommended

4-13-93

FIN

FISCAL NOTE

No. 1

STATE OF ALASKA
1993 LEGISLATIVE SESSION

Bill Version: SB 128
(S) Publish Date: 3-18-93

Revision Date: March 17, 1993 Dept. Affected: Governor's Office (OMB)
 Title: "An Act Relating to Legislative Audits" BRU: _____
 Component: _____
 Sponsor: Senate Rules by Request of LB&A
 Requestor: Senate State Affairs Committee COMPONENT SERIAL NO. _____

Expenditures/Revenues:

(Thousands of Dollars)

OPERATING	FY94	FY95	FY96	FY97	FY98	FY99
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL						
---------	--	--	--	--	--	--

REVENUE FUND SOURCE:						
----------------------	--	--	--	--	--	--

FUNDING:

(Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year (FY93) impact \$ -0-

Changes in CS SB 128 (STA) have no fiscal impact. This fiscal note is appropriate.

ANALYSIS: (Attach a separate page if necessary)

3/17/93
date [Signature]
Comte Aide (initial)

Prepared by: Portia Babcock, Senate State Affairs Committee Staff Phone: 465-4522
 Division: Senate State Affairs Committee Date: March 17, 1993
 Approved by Commissioner: Senator Loren Leman, Chairman Date: March 17, 1993
 Agency: Senate State Affairs Committee

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State of Alaska



Legislative Budget and Audit Committee

Session
Rm. 103
State Capitol
Juneau, AK 99801
(907) 465-4949

Interim
P.O. Box 142
Eagle River AK 99577
(907) 694-4949

Sectional Analysis

SB 128

Section 1:

Provides that the Legislative Budget and Audit Committee may identify audit recommendations that will be monitored by the Office of Management and Budget.

Section 2.

(a) Provides that the Office of Management and Budget shall be responsible for monitoring the implementation of those audit recommendations identified by the Legislative Budget and Audit Committee.

(b) Provides that the Office of Management and Budget report to the Legislative Auditor and to each member of the Legislative Budget and Audit Committee on the status of audit recommendations.

Section 3.

Adds the monitoring of audit recommendations to the duties of the Office of Management and budget

SENATE COMMITTEE REPORT
FIRST COMMITTEE OF REFERRAL

DATE: 2/22/93

FURTHER: FINANCE

Date of 5-Day Notice 03-01-93
(in accordance with Uniform Rule 23)

DATE TURNED INTO OFFICE: 3-17-93

STATE AFFAIRS Committee considered SB 128

"An Act relating to legislative audits."

and recommends it be replaced with

and recommends:

replace with _____ CS SB 128 (STA)

- same title
- new title
- technical title change (HB only)

attaches amendment(s) and report it back as follows

adopts _____ Letter of Intent

further referral to the _____

do pass

do not pass

no recommendation

individual recommendations

DFW

FISCAL NOTE INFORMATION

Department	Date	Zero	Fiscal
Gov. office	3-17-93	<input checked="" type="checkbox"/>	

Department	Date	Zero	Fiscal

Appropriation No Fiscal Note

Governor's Bill with Previous Fiscal Notes (enter information above)

DO PASS:

OTHER RECOMMENDATIONS:

 (2) Mike Miller No Rec
 (3) Edwin L. Taylor No Rec.
 (2) J. Duncan - no Rec.

[Signature]
 Chair: Signature and Recommendation