



Legislative  
Council Staff

*Nonpartisan Services for Colorado's Legislature*

HB 19-1136

# FISCAL NOTE

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<b>Drafting Number:</b>	LLS 19-0223	<b>Date:</b>	February 5, 2019
<b>Prime Sponsors:</b>	Rep. Kraft-Tharp; Saine Sen. Smallwood; Todd	<b>Bill Status:</b>	House SVMA
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**Bill Topic:** STATE AUDITOR ACCESS TO RECORDS FOR AUDITS

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**Summary of Fiscal Impact:** **No fiscal impact.** This bill allows the State Auditor to have access to any books, accounts, reports, vouchers, or other records in response to a fiscal or performance audit of specific non-state entities. The bill has no fiscal impact on state or local government revenue or expenditures.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill, which is recommended by the Legislative Audit Committee.

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## Summary of Legislation

Under current law, the Office of the State Auditor (OSA) is required to conduct a performance and financial audit of various statutory public entities, local governments, and state agencies. This bill clarifies that the OSA may receive the necessary books, accounts, reports, or other necessary documents from specified non-state entities being audited. The bill also expands the misdemeanor for disclosing contents of a State Auditor's report prior to the release to any employee or individual acting in an oversight role with an audited entity. Specifically, the provisions of the bill applies to audits of the Colorado New Energy Improvement District and Program, the use of money in the State Historical Fund, the Colorado Health Benefit Exchange, and Community-Centered Boards.

## Comparable Crime Analysis

Legislative Council Staff is required to include certain information in the fiscal note for any bill that creates a new crime, changes the classification of an existing crime, or changes an element of an existing crime. This section outlines data on crimes comparable to the offense in this bill and discusses assumptions on future rates of criminal conviction for those offense.

**Prior conviction data and assumptions.** This bill expands the misdemeanor offense of disclosing contents of a State Auditor's report prior to the release. In the last three fiscal years, zero offenders have been sentenced and convicted for this existing offense. Therefore, the fiscal note assumes that there will be minimal or no additional case filings or convictions under the bill. Because the bill is not expected to have a tangible impact on criminal justice-related expenditures or revenue at the state or local levels, these potential impacts are not discussed further in this fiscal note.

Visit [leg.colorado.gov/fiscalnotes](http://leg.colorado.gov/fiscalnotes) for more information about criminal justice costs in fiscal notes.

**Assessment of No Fiscal Impact**

The fiscal note assumes that all audited entities provide the necessary materials requested by the Office of the State Auditor in response to their open audits. As described in the comparable crime section, it is assumed that the expansion of the misdemeanor offense for disclosing audit results will not tangibly affect the criminal justice system. Therefore, this bill is expected to have no effect on state or local revenue or expenditures and is assessed as having no fiscal impact.

**Effective Date**

The bill takes effect August 2, 2019, if the General Assembly adjourns on May 3, 2019, as scheduled, and no referendum petition is filed.

**State and Local Government Contacts**

Counties	Colorado Energy Office	Colorado Health Benefit Exchange
Judicial	District Attorneys	Health Care Policy And Financing
Municipalities	State Auditor	Information Technology