



Legislative
Council Staff

Nonpartisan Services for Colorado's Legislature

HB 20-1295

FINAL FISCAL NOTE

Drafting Number: LLS 20-0547
Prime Sponsors: Rep. Bird; Wilson
Sen. Todd

Date: July 23, 2020
Bill Status: Postponed Indefinitely
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Bill Topic: **EDUCATION ACCOUNTABILITY & ACCREDITATION SYSTEMS AUDIT**

**Summary of
Fiscal Impact:**

- State Revenue
- State Expenditure
- State Transfer
- TABOR Refund
- Local Government
- Statutory Public Entity

The bill requires that the State Auditor contract for a performance audit of the public school accountability and accreditation systems. The bill increases state expenditures in FY 2020-21 and FY 2021-22 only.

**Appropriation
Summary:**

For FY 2020-21, the bill requires an appropriation of \$179,200 to the Office of the State Auditor in the Legislative Department.

**Fiscal Note
Status:**

This final fiscal note reflects the introduced bill. The bill was postponed indefinitely, so the impacts identified in the fiscal note do not take effect.

**Table 1
State Fiscal Impacts Under HB 20-1295**

		FY 2020-21	FY 2021-22
Revenue		-	-
Expenditures	General Fund	\$179,200	\$268,800
Transfers		-	-
TABOR Refund		-	-

Summary of Legislation

No later than October 1, 2020, the bill requires that the Office of the State Auditor (OSA) contract with a public or private entity to conduct a performance audit of the statewide implementation of the public school accountability and accreditation system. The OSA must ensure the performance audit is completed by October 1, 2021. The bill is repealed July 1, 2022.

State Expenditures

Based on prior contracts for third-party performance audits, the OSA will require a total of \$448,000 across two fiscal years. For FY 2020-21, OSA requires 40 percent of the total to engage the contractor and begin the audit. For FY 2021-22, OSA will require the remaining 60 percent of the total to complete the audit and prepare final reports. This cost may be offset if the OSA has discretionary funds remaining in either of the two fiscal years.

Effective Date

The bill was postponed indefinitely by the House Education Committee on May 26, 2020.

State Appropriations

For FY 2020-21, the bill requires a General Fund appropriation of \$179,200 to the Office of State Auditor in the Legislative Department.

State and Local Government Contacts

Education State Auditor