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Final Fiscal Note

Drafting Number: LLS 24-1159 Date: July 8, 2024
Prime Sponsors: Rep. Bird; Sirota Bill Status: Signed into Law
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Bill Topic: THIRD-PARTY AUDIT DEPARTMENT OF CORRECTIONS

Summary of Fiscal Impact:
State Revenue [] State Transfer [] Local Government []
State Expenditure [x] TABOR Refund [] Statutory Public Entity []

The bill requires the Office of the State Auditor to contract for an evaluation of the Department of Correction's budget practices. The bill increases state expenditures in FY 2024-25 only.

Appropriation Summary: For FY 2024-25, the bill requires and includes an appropriation of \$400,000 to the Office of the State Auditor.

Fiscal Note Status: The final fiscal note reflects the enacted bill, as recommended by the Joint Budget Committee.

Table 1
State Fiscal Impacts Under HB 24-1462

Table with 4 columns: Category, Sub-category, Budget Year FY 2024-25, and Out Year FY 2025-26. Rows include Revenue, Expenditures (General Fund), Transfers, and Other Budget Impacts (General Fund Reserve).

Summary of Legislation

By October 1, 2024, the bill requires the Office of the State Auditor to engage a third-party consultant to conduct an evaluation of the Department of Corrections. The evaluation must examine budget practices, contract staff spending, and operational costs driven by caseload. The consultant must report preliminary finding to the General Assembly by March 1, 2025, and make final recommendations by June 30, 2025.

State Expenditures

In FY 2024-25 only, the bill increases expenditures in the Office of the State Auditor by \$400,000 to contract with a third party to conduct an evaluation of the DOC. This amount is based on past contract audits of a similar size and scope.

Effective Date

This bill was signed into law by the Governor and took effect on June 3, 2024.

State Appropriations

For FY 2024-25, the bill requires and includes a General Fund appropriation of \$400,000 to the Office of the State Auditor.

State and Local Government Contacts

Corrections

State Auditor

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).