

## **Department of Planning and Budget**

### **2019 Fiscal Impact Statement**

**1. Bill Number:** HB1866-ER

<b>House of Origin</b>	<input type="checkbox"/> Introduced	<input type="checkbox"/> Substitute	<input type="checkbox"/> Engrossed
<b>Second House</b>	<input type="checkbox"/> In Committee	<input type="checkbox"/> Substitute	<input checked="" type="checkbox"/> Enrolled

**2. Patron:** Christopher K. Peace

**3. Committee:** Counties, Cities, Towns

**4. Title:** Local audit.

**5. Summary:** Requires that localities submit their annual local audit to the Auditor of Public Accounts. If the audit is not completed as required by this section, the locality shall promptly post a statement on its website, if such website exists, declaring that the required audit is pending, the reasons for the delay, and the estimated date of completion. Such statement shall also be posted and made available to the public at the next scheduled meeting of the local governing body and also be sent to the Auditor of Public Accounts. The statement shall continue to be posted and updated until the audit is complete.

**6. Budget Amendment Necessary:** No.

**7. Fiscal Impact Estimates:** FINAL.

**8. Fiscal Implications:** The Auditor of Public Accounts indicates that the bill presents no fiscal impact.

**9. Specific Agency or Political Subdivisions Affected:** Auditor of Public Accounts

**10. Technical Amendment Necessary:** No.

**11. Other Comments:**