

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HR 59** HLS 18RS 830

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 26, 2018	1:51 PM	Author: CARPENTER
Dept./Agy.: Legislature / Legislative Auditor		Analyst: Willie Marie Scott
Subject: EBR Recreation & Park Commission		

PARKS/RECREATION COMMISSION EG SEE FISC NOTE LF EX Page 1 of 1
Requests the legislative auditor to conduct an audit of the Recreation & Park Commission for the Parish of East Baton Rouge.

The proposed resolution requests the Legislative Auditor (LLA) to conduct a full and complete audit of the EBR Parish Recreation & Park Commission (BREC) that spans approximately 5 calendar years. It further requests the LLA to examine or identify and analyze the economy, efficiency, effectiveness or usefulness of all studies commissioned by BREC, and professional, general, and noncompliance/competitive bid contracts with an individual or entity; and to examine, list, and report on the progress and any need for future funding for completion of current and proposed projects.

EXPENDITURES	2018-19	2019-20	2020-21	2021-22	2022-23	5 -YEAR TOTAL
State Gen. Fd.		\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW	\$0	\$0	\$0	\$0	\$0
Annual Total		\$0	\$0	\$0	\$0	\$0

REVENUES	2018-19	2019-20	2020-21	2021-22	2022-23	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	SEE BELOW	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total		\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

This is an urge and request resolution that may not result in a fiscal impact. To the extent that the LLA performs the audit as specified in the resolution, BREC would realize an increase in expenditures by \$264,000. The cost estimate assumes the LLA will spend approximately 2,400 hours at the current billable rate of \$110 per hour. LLA indicates the scope of the audit would require extensive survey and analysis efforts from various sections of the office to consider an unknown number of studies, contracts, and projects; and the levels of difficulty will depend on volume, complexity, type size, condition of data, and availability of data.

REVENUE EXPLANATION

The proposed resolution may result in an increase in self-generated revenue as a result of the recovering costs incurred by the Legislative Auditor's Office. Pursuant to RS 24:517.1 the legislative auditor shall be reimbursed the actual costs incurred with conducting local government audits.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Evan Brasseaux

Evan Brasseaux
Staff Director