

**BILL SUMMARY**  
1st Session of the 54<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 907</b>
<b>Version:</b>	<b>CS</b>
<b>Request Number:</b>	<b>7682</b>
<b>Author:</b>	<b>Rep. Osborn</b>
<b>Date:</b>	<b>4/4/2013</b>
<b>Impact:</b>	<b>Committee Travel Reimbursement: Dependent on Necessary Travel</b>

**Auditing Costs:  
Vary by Scope and Length of Audit  
Subject to Funds Availability**

**Research Analysis**

The CS for SB 907 restores the title. The measure establishes the Joint Legislative Committee on Accountability to undertake a review of executive branch entities and to perform any duties assigned to it by the Speaker and the President Pro Tempore. The measure also directs the State Auditor and Inspector to conduct a performance audit of any executive entity upon the recommendation of the Committee, subject to the availability of funds.

Prepared By: Marcia Goff

**Fiscal Analysis**

The establishment of the Joint Legislative Committee on Accountability includes legislators and two members from the private sector. Private sector appointees will be allowed travel reimbursement, an amount which will depend on the necessary travel that may be required in executing the duties of the committee.

The measure directs the State Auditor and Inspector to conduct, or cause to be conducted, performance audits upon the recommendation of the committee, subject to the availability of funds. Officials with the Auditor have indicated that audit costs vary depending on the size, scope and complexity of an audits, as audit cost generally consist of auditor cost in time applied and for necessary travel.

Prepared By: Mark Tygret

**Other Considerations**

Completion of performance audits can often provide opportunities to improve operational efficiencies and can identify cost-saving practices.

