

# OFFICE OF FISCAL ANALYSIS

Legislative Office Building, Room 5200  
Hartford, CT 06106 ◇ (860) 240-0200  
<http://www.cga.ct.gov/ofa>

sHB-7090

## AN ACT CONCERNING THE TIMING AND SCOPE OF AUDITS BY THE AUDITORS OF PUBLIC ACCOUNTS.

### ***OFA Fiscal Note***

#### ***State Impact:***

Agency Affected	Fund-Effect	FY 26 \$	FY 27 \$
Auditors	GF - Cost	195,647 to 667,920	253,062 to 864,560
State Comptroller - Fringe Benefits <sup>1</sup>	GF - Cost	75,617 to 258,476	100,823 to 344,635

Note: GF=General Fund

#### ***Municipal Impact:*** None

#### ***Explanation***

The bill allows the Government Oversight Committee to have the Auditors of Public Accounts (APA) perform limited performance audits, audit a state agency more frequently than biennially, and conduct more frequent follow-up audits resulting in a cost to the state.

To meet the requirements of the bill the APA will need to hire 3 to 10 additional employees for a salary and other expenses cost of \$195,647 to \$667,920 in FY 26<sup>2</sup> and \$253,062 to \$864,560 in FY 27, along with associated fringe benefit costs of \$75,617 to \$258,476 in FY 26 and \$100,823 to \$344,635 in FY 27. The number of additional employees the APA will need to hire is dependent on how many audits, follow-up

<sup>1</sup>The fringe benefit costs for most state employees are budgeted centrally in accounts administered by the Comptroller. The estimated active employee fringe benefit cost associated with most personnel changes is 40.71% of payroll in FY 26.

<sup>2</sup>Salary costs in FY 26 reflect nine months of expenditures due to the bill's 10/1/2025 effective date.

audits, and limited performance audits the Government Oversight Committee requests each year.

***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to employee wage increases.