

OFFICE OF FISCAL ANALYSIS

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

sSB-1122

AN ACT REQUIRING ANNUAL PERFORMANCE AUDITS OF
MEDICAID-FUNDED PROGRAMS BY THE AUDITORS OF PUBLIC
ACCOUNTS.

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 26 \$	FY 27 \$
Auditors	GF - Cost	555,000	545,000
State Comptroller - Fringe Benefits ¹	GF - Cost	220,000	220,000

Note: GF=General Fund

Municipal Impact: None

Explanation

The bill requires the Auditors of Public Accounts (APA) to perform at least two performance-based audits of Medicaid-funded programs per year resulting in a cost to the agency of \$555,000 in FY 26 and \$545,000 in FY 27, along with associated fringe benefit costs of \$220,000 in FY 26 and FY 27. To meet the requirements of the bill the APA will need to hire six additional auditors.² Each audit is anticipated to take a team of three auditors approximately one year to complete.

The Out Years

The annualized ongoing fiscal impact identified above would

¹The 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.

²The new positions include two principal auditors and four auditor 1, along with other expenses costs.

continue into the future subject to employee wage increases.