

FISCAL NOTE

No significant fiscal or personnel impact at this time.

This legislation requires the Director of the Department of Audit and the Director of the Legislative Service Office (LSO) to develop a plan by July 1, 2026 for a Type 2 transfer of the Public Funds Division of the Department of Audit to the Wyoming Legislature. The report shall be submitted to the Governor, Management Council and the Management Audit Committee. Public meetings will then be held by Management Council and the Management Audit Committee. Either Management Council or the Management Audit Committee could sponsor legislation for introduction at the 2027 legislative session to effectuate the Type 2 transfer of the Public Funds Division to the Wyoming Legislature per the reorganization plan. Without legislation subsequent to this legislation, the Public Funds Division will stay within the Department of Audit.

The development of this reorganization plan and the presentation of the plan as provided in this legislation will not result in additional administrative or nonadministrative costs to either the LSO or the Department of Audit. There will be a future fiscal impact if a reorganization plan of some type is brought and approved by the Wyoming Legislature.

Additional details were provided by the Department of Audit, as shown below. If the Public Funds Division was transferred in some form to the legislature, the personnel, duties, budget and related expenditures of the Public Funds Division would no longer be in the Department of Audit. This includes substantially all of the Director of the Department of Audit statute of W.S. 9-1-5xx, as well as other statutory requirements related to audits of government entities.

The Department of Audit indicated there are currently 17 full-time equivalent (FTE) positions in the Public Funds Division and the annual budget would be \$3,298,780 with about \$2 million in personnel, support, and computer costs and about \$1.3 million in contractual service costs. These estimates assume that all 2027-2028 biennium exception requests for the Public Funds Division are approved by the legislature.

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