

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 203 - SB 293

February 4, 2019

SUMMARY OF BILL: Authorizes the Comptroller of the Treasury (COT) to conduct fiscal and performance audits of private probation service providers or appoint a certified public accountant to prepare the audits, when deemed necessary. Requires all costs associated with an audit to be paid by the entity being audited.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- According to the COT, the proposed legislation will have no fiscal impact to the COT.
- To the extent the COT appoints a certified public accountant to perform such audit; all costs associated with the audit will be borne by the private probation service provider being audited and not by state or local government.
- Any fiscal impact to state or local government is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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