SB 25-306

Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 25-306: PERFORMANCE AUDITS OF CERTAIN STATE AGENCIES

Prime Sponsors:
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Fiscal note status: This revised fiscal note reflects the reengrossed bill.

Summary Information

Overview. The bill requires the State Auditor to conduct performance audits of the Air Pollution Control Division and Division of Unemployment Insurance.

Types of impacts. The bill is projected to affect the following areas in various future years:

- Minimal State Workload

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	$0	$0
State Expenditures	$0	$0
Transferred Funds	$0	$0
Change in TABOR Refunds	$0	$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

In 2026 and 2031, the State Auditor must conduct a performance audit of the Air Pollution Control Division in the Department of Public Health and Environment (CDPHE). In 2027 and 2032, the State Auditor must conduct a performance audit of the Division of Unemployment Insurance in the Department of Labor and Employment (CDLE).

The audits must determine whether the divisions comply with statute, assess program benefits and processes, review funding and staffing levels, and analyze whether appropriation requests impacted program implementation. The State Auditor must submit a written report of these audits to the General Assembly.

State Expenditures

Workload will increase in the Office of the State Auditor, the CDPHE, and the CDLE in the audit years required by the bill, as described below.

Office of the State Auditor

Workload will increase for the Office of the State Auditor to conduct performance audits of the Air Pollution Control Division in 2026 and 2031, and the Division of Unemployment Insurance in 2027 and 2032. The office receives an annual appropriation to conduct state audits that are either required by statute or initiated at the discretion of the State Auditor and the Legislative Audit Committee. Therefore, these audits will be accomplished within those existing resources.

Other Agency Impacts

Workload will minimally increase for the CDPHE and the CDLE to work with the Office of the State Auditor and provide information and documentation as necessary for the audit. This workload can be accomplished within existing appropriations.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State and Local Government Contacts

Labor

State Auditor

Public Health and Environment

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the General Assembly website.