

# OFFICE OF FISCAL ANALYSIS

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sHB-5427

AN ACT CONCERNING THE RECOMMENDATIONS OF THE  
OFFICE OF FINANCE WITHIN THE OFFICE OF POLICY AND  
MANAGEMENT.

## AMENDMENT

LCO No.: 5619

File Copy No.: 600

House Calendar No.: 460

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

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

Agency Affected	Fund-Effect	FY 23 \$	FY 24 \$
Auditors	GF - Cost	Up to \$500,000	Up to \$500,000
State Comptroller - Fringe Benefits <sup>1</sup>	GF - Cost	Up to \$200,000	Up to \$200,000

Note: GF=General Fund

***Municipal Impact:*** None

#### ***Explanation***

The amendment requires that municipalities referred to the Municipal Accountability Review Board be annually audited.

It is estimated that the Auditors will need up to five new positions, with associated Personal Services funding of \$500,000 (plus fringe benefits), to annually audit MARB municipalities. There are three municipalities currently under MARB; West Haven, Hartford and Sprague.

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<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 40.53% of payroll in FY 23.

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