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MEMORANDUM

To: Chairperson McGinn and members of the Senate Ways and Means Committee  
From: Jill Ann Wolters, Senior Assistant Revisor  
Date: March 12, 2012  
Subject: HB2414, Post audit

House Bill No. 2414 allows the legislative division of post audit (LPA) to charge and be reimbursed for cost incurred in conducting financial-compliance audits for state agencies.

Under current law, the state agency pays for the audit work to satisfy federal government requirements, while LPA pays, through state general fund appropriations, for the state audit work. The bill would allow LPA to reimbursed for conducting the state audit work.