

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

HB 203 - SB 293

March 8, 2019

**SUMMARY OF ORIGINAL 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.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

**SUMMARY OF AMENDMENT (005241):** Deletes and rewrites all language after the enacting clause such that the only substantive change makes the provisions of the proposed legislation applicable to private probation service providers located in all 95 counties.

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Unchanged from the original fiscal note.**

Assumptions for the bill as amended:

- 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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