



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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**Bill Number:** H. 3333 Introduced on January 10, 2017  
**Author:** Johnson  
**Subject:** Management Performance Audit  
**Requestor:** Senate Judiciary  
**RFA Analyst(s):** Gardner  
**Impact Date:** February 17, 2017

**Estimate of Fiscal Impact**

	<b>FY 2017-18</b>	<b>FY 2018-19</b>
<b>State Expenditure</b>		
General Fund	\$0	\$0
Other and Federal	\$280,000	\$0
Full-Time Equivalent Position(s)	0.00	0.00
<b>State Revenue</b>		
General Fund	\$0	\$0
Other and Federal	\$280,000	\$0
<b>Local Expenditure</b>	\$0	\$0
<b>Local Revenue</b>	\$0	\$0

**Fiscal Impact Summary**

This bill will increase Other Funds expenditures for the Commission on Indigent Defense by approximately \$280,000 to reimburse the Legislative Audit Council for the required audit every three years.

**Explanation of Fiscal Impact**

**Introduced on January 10, 2017**

**State Expenditure**

This bill requires the Legislative Audit Council to, beginning in December 2017 and every three years thereafter, conduct a management performance audit of the South Carolina Commission on Indigent Defense. The audit will consist of a comprehensive evaluation of the State's indigent defense system and will include a review of the application and approval process for indigent defense representation, as well as a review of budgets, expenditures, and receipts of circuit public defender offices. The commission will be required to cover the cost of these audits as an operating expense and must include information regarding budgets, expenditures, and receipts of circuit public defender offices in its annual report to the General Assembly.

**Commission on Indigent Defense.** The bill would require the commission to reimburse the Legislative Audit Council for any costs associated with an audit of the commission. These audits shall occur every three years. The commission expects to reimburse the Legislative Audit Council using Other Funds revenue. The expected reimbursement based upon similar audits by the council would total approximately \$280,000.

**Legislative Audit Council.** The council reports that it will use existing staff and resources to conduct audits of the Commission on Indigent Defense. Since the bill requires the commission to reimburse the council for costs associated with these audits, there will be no expenditure impact to the General Fund. The council indicates that it also receives reimbursements for triennial audits of the State's Lottery Commission. Reimbursement totals for Lottery Commission audits in 2010 and 2014 were \$281,618 and \$268,520, respectively.

**State Revenue**

The Legislative Audit Council would receive additional Other Funds revenue from the Commission on Indigent Defense of approximately \$280,000 in reimbursement for the required audit.

**Local Expenditure**

N/A

**Local Revenue**

N/A



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Frank A. Rainwater, Executive Director