

# OFFICE OF FISCAL ANALYSIS

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sSB-394

## AN ACT IMPLEMENTING THE RECOMMENDATIONS OF THE RISK-LIMITING AUDITS WORKING GROUP.

### **OFA Fiscal Note**

#### **State Impact:**

Agency Affected	Fund-Effect	FY 27 \$	FY 28 \$	FY 29 \$
Secretary of the State	GF - Cost	340,000	205,000	360,000

Note: GF=General Fund

#### **Municipal Impact:**

Municipalities	Effect	FY 27 \$	FY 28 \$	FY 29 \$
Various Municipalities	STATE MANDATE <sup>1</sup> - Cost	2,000	None	Up to 50,000

### **Explanation**

The bill implements risk-limiting audits (RLAs), beginning with a pilot program in FY 27 and expanding statewide in FY 29. This results in a cost to the Secretary of the State (SOTS) of \$340,000 in FY 27, \$205,000 in FY 28, and \$360,000 annually beginning in FY 29. Additionally, there is an aggregate cost to municipalities of approximately \$2,000 in FY 27, and up to \$50,000 beginning in FY 29.

SOTS costs in FY 27 consist of two one-time costs and annual costs. One-time FY 27 costs are expected to be: (1) \$200,000 to support program development; and (2) \$15,000 for licensing the pilot program. The

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<sup>1</sup> State mandate is defined in Sec. 2-32b(2) of the Connecticut General Statutes, "state mandate" means any state initiated constitutional, statutory or executive action that requires a local government to establish, expand or modify its activities in such a way as to necessitate additional expenditures from local revenues.

program development costs, which are paid for by SOTS but ultimately borne by the University of Connecticut Center for Voting Technology and Research, are associated with developing and testing auditing software and processes and conducting the pilot program audits.

Annual SOTS costs are expected to be: (1) \$125,000 beginning in FY 27 for the program's ongoing maintenance and upkeep; (2) \$80,000 beginning in FY 28 to support risk-limiting audit software licensing; and (3) \$155,000 beginning in FY 29 for equipment replacement costs.

The cost to municipalities is associated with the additional labor costs to implement risk-limiting audits. The bill establishes a limited pilot program in FY 27 for three municipalities, before expanding RLA applicability in FY 29. The exact cost will depend on whether a statewide race qualifies for risk-limiting audits and on the number of other races subject to them.

### ***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future, subject to inflation and the number of risk-limiting audits carried out annually.