

<b>FISCAL ESTIMATE</b> <input checked="" type="checkbox"/> ORIGINAL <input type="checkbox"/> UPDATED	LRB or Bill No./Adm. Rule No. Chapter PI 6
DOA-2048 (R10/92) <input type="checkbox"/> CORRECTED <input type="checkbox"/> SUPPLEMENTAL	Amendment No. If Applicable

**Subject: Public Library System Audit Requirements**

<p><b>Fiscal Effect</b></p> <p><b>State:</b> <input checked="" type="checkbox"/> No State Fiscal Effect    <input type="checkbox"/> Indeterminate</p> <p>Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation</p> <p><input type="checkbox"/> Increase Existing Appropriation    <input type="checkbox"/> Increase Existing Revenues</p> <p><input type="checkbox"/> Decrease Existing Appropriation    <input type="checkbox"/> Decrease Existing Revenues</p> <p><input type="checkbox"/> Create New Appropriation</p>	<p><input type="checkbox"/> Increase Costs-May be possible to Absorb Within Agency's Budget    <input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p><input type="checkbox"/> Decrease Costs</p>
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<p><b>Local:</b> <input checked="" type="checkbox"/> No local government costs    <input type="checkbox"/> Indeterminate</p> <p>1. <input type="checkbox"/> Increase Costs     <input type="checkbox"/> Permissive    <input type="checkbox"/> Mandatory</p> <p>2. <input type="checkbox"/> Decrease Costs     <input type="checkbox"/> Permissive    <input type="checkbox"/> Mandatory</p>	<p>3. <input type="checkbox"/> Increase Revenues     <input type="checkbox"/> Permissive    <input type="checkbox"/> Mandatory</p> <p>4. <input type="checkbox"/> Decrease Revenues     <input type="checkbox"/> Permissive    <input type="checkbox"/> Mandatory</p>	<p>5. Types of Local Governmental Units Affected:</p> <p><input type="checkbox"/> Towns    <input type="checkbox"/> Villages    <input type="checkbox"/> Cities</p> <p><input type="checkbox"/> Counties    <input type="checkbox"/> Others _____</p> <p><input type="checkbox"/> School Districts    <input type="checkbox"/> VTAE Districts</p>
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<p><b>Fund Sources Affected</b></p> <p><input type="checkbox"/> GPR    <input type="checkbox"/> FED    <input type="checkbox"/> PRO    <input type="checkbox"/> PRS    <input type="checkbox"/> SEG    <input type="checkbox"/> SEG-S</p>	<p><b>Affected Ch. 20 Appropriations</b></p>
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**Assumptions Used in Arriving at Fiscal Estimate**

The proposed rules specify the minimum standard expectations for governmental audits.

Wisconsin public library systems are already aware of the requirements specified in the rule and are already complying. Therefore, the rules should not have a fiscal effect on public library systems.

The proposed rules will have no fiscal impact on school districts, the department or small businesses as defined in s. 227.114 (1) (a), Stats.

**Long-Range Fiscal Implications**

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