

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**April 21, 2015**

**TO:** Honorable Jimmie Don Aycock, Chair, House Committee on Public Education

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** **HB338** by González, Mary (relating to the evaluation of an internal auditor employed by a school district.), **Committee Report 1st House, Substituted**

**No fiscal implication to the State is anticipated.**

The bill would require the school district board of trustees or its designee to be responsible for evaluating an internal auditor employed by the school district. Each trustee and any designee responsible for evaluating the internal auditor would be required to receive at least two hours of training at least once every two years regarding the adoption of an audit plan and the evaluation of an internal auditor.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:** 701 Central Education Agency

**LBB Staff:** UP, JBi