

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

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**April 19, 2021**

**TO:** Honorable Terry Canales, Chair, House Committee on Transportation

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB3867** by Shaheen (Relating to information contained in the annual financial audit of certain regional transportation authorities.), **As Introduced**

<b>No significant fiscal implication to the State is anticipated.</b>
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The bill would amend Chapter 452 of the Transportation Code by adding §452.453 to require subregional boards of certain regional transportation authorities to disaggregate expenditures by municipality in financial audits required under Transportation Code §452.451.

Under current law, Transportation Code §452.452 requires these subregional boards to deliver a copy of the financial audit reports to the State Auditor and provides that the State Auditor may file comments about the audit, subject to risk assessment performed by the State Auditor and inclusion in the audit plan under Section 321.013, Government Code. The State Auditor's Office (SAO) indicates that any costs associated with implementing the provisions of the bill could be absorbed within the SAO's existing budget.

**Local Government Impact**

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

**Source Agencies:** 308 State Auditor's Office, 601 Department of Transportation

**LBB Staff:** JMc, AAL, MB, TG