

# OFFICE OF FISCAL ANALYSIS

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sSB-1512

AN ACT ESTABLISHING THE SCHOOL DISTRICT  
ACCOUNTABILITY REVIEW BOARD AND REQUIRING A  
FORENSIC AUDIT OF THE BRIDGEPORT PUBLIC SCHOOL  
DISTRICT.

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## **OFA Fiscal Note**

### **State Impact:**

Agency Affected	Fund-Effect	FY 26 \$	FY 27 \$
Education, Dept.	GF - Cost	At least 131,000	At least 131,000
Auditors	GF - Cost	150,000	None
State Comptroller - Fringe Benefits <sup>1</sup>	GF - Cost	53,400	53,400

Note: GF=General Fund

**Municipal Impact:** None

### **Explanation**

The bill results in an annual cost to the General Fund, primarily within the State Department of Education (SDE), of at least \$184,400 beginning in FY 26 and a one-time cost of \$150,000 to the Auditors of Public Accounts in FY 26. It establishes the School District Accountability Review Board (DARB) and requires a forensic audit for Bridgeport's school district, resulting in the fiscal impacts described below.

**Section 1** results in a minimal cost to SDE starting in FY 26. The section establishes DARB and requires board members to be reimbursed for certain expenses. Any cost associated with these reimbursements is

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<sup>1</sup>The fringe benefit costs for most state employees are budgeted centrally in accounts administered by the Comptroller. The estimated active employee fringe benefit cost associated with most personnel changes is 40.71% of payroll in FY 26.

expected to be minimal.

**Section 2** results in an annual cost of \$184,400 starting in FY 26. SDE does not have the resources to staff the school district accountability review board and will require one full-time Education Consultant to oversee the duties of the board. Annual costs are \$131,000 in salary within SDE and corresponding fringe benefits of \$53,400.

**Section 3** requires the Auditors of Public Accounts (APA) to conduct a forensic audit for Bridgeport's school district resulting in a cost to the state. The APA does not have the resources to meet the requirements of the bill and will have to hire a consultant for an approximate cost of \$150,000 in FY 26. The exact cost is dependent on the responses to the RFP.

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

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.