



unusually complex or challenging STS audit, which can occur for reasons such as fraud, mismanagement, lack of cooperation with auditors, or poor recordkeeping.

Based on the number of Unmined Coal or Oil & Gas STS audits performed by APA over the past five years, the total savings to county governments in an average year would be more than \$186,000.

**Part III: Differences to Local Government Mandate Statement from Prior Versions**

Part II, above, pertains to the GA version. The GA version is the same as the bill as introduced. No amendments or substitutes were adopted when the bill passed its chamber of origin.

**Data Source(s):** Auditor of Public Accounts, LRC Staff

**Preparer:** Cynthia Brown      **Reviewer:** KHC      **Date:** 2/24/21