

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS  
FISCAL IMPACT STATEMENT**

**LS 6721**  
**BILL NUMBER: HB 1267**

**NOTE PREPARED:** Feb 9, 2026  
**BILL AMENDED:**

**SUBJECT:** State Board of Accounts.

**FIRST AUTHOR:** Rep. Lehman  
**FIRST SPONSOR:** Sen. Baldwin

**BILL STATUS:** 2<sup>nd</sup> Reading - 2<sup>nd</sup> House

**FUNDS AFFECTED:**     **GENERAL**  
                              **DEDICATED**  
                              **FEDERAL**

**IMPACT:** No Fiscal Impact

**Summary of Legislation:** This bill provides that the State Board of Accounts is subject to applicable professional auditing standards. It requires the Governor to appoint two deputy examiners, one of whom must be a certified public accountant, and the other of whom must be either a certified public accountant or an attorney licensed in Indiana.

**Effective Date:** Upon passage.

**Explanation of State Expenditures:**

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:**

**Information Sources:**

**Fiscal Analyst:** James Johnson, 317-232-9869.