



# Fiscal Note

## Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

### SB 26-084: NO WAIVER FOR LEGAL PRIVILEGES STATE AUDITOR DOCS

**Prime Sponsors:**

Sen. Weissman; Frizell  
Rep. Brooks; Willford

**Fiscal Analyst:**

Brendan Fung, 303-866-4781  
brendan.fung@coleg.gov

**Published for:** Senate Judiciary

**Drafting number:** LLS 26-0152

**Version:** Initial Fiscal Note

**Date:** February 9, 2026

**Fiscal note status:** This fiscal note reflects the introduced bill, which was recommended by the Legislative Audit Committee. Due to time constraints, this analysis is preliminary. It may be updated following further review and any additional information received.

### Summary Information

**Overview.** The bill clarifies that state agencies do not waive legal privileges when sharing information related to a fraud hotline investigation.

**Types of impacts.** The bill has no fiscal impact on state or local government.

**Appropriations.** No appropriation is required.

**Table 1  
State Fiscal Impacts**

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

## Summary of Legislation

---

The bill clarifies that state agencies do not waive legal privileges, such as attorney-client privilege, when sharing information with the Office of the State Auditor (OSA), the Legislative Audit Committee, or the Governor's Office in connection with investigations arising from the OSA's fraud hotline.

## Background

---

[OSA's Fraud Hotline](#) receives reports about occupational fraud, a situation in which a state employee or contracted individual may be using their position to commit fraud against the state or others.

## Assessment of No Fiscal Impact

---

The bill makes a legal clarification related to the OSA fraud hotline. This results in no change to state or local government revenue or expenditures. For this reason, the bill is assessed as having no fiscal impact.

## Effective Date

---

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

## State and Local Government Contacts

---

Governor	Law
Health Care Policy and Financing	Personnel
Human Services	State Auditor

---

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).