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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Jay R. Lueckel.

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## DIGEST

Donahue (SB 319)

Proposed law provides that the legislative auditor shall annually file copies of certain audit reports released by the Office of the Legislative Auditor with the Joint Legislative Committee on the Budget (JLCB). The legislative auditor shall file copies of reports prepared by his office or accepted by the legislative auditor pursuant to R.S. 24:513(A), which have a dollar impact of \$150,000 or more.

Proposed law provides that such audit reports shall be relative to the following: waste or inefficiencies in government; missed revenue collections; erroneous or improper payments or overpayments by the state, its departments, agencies, boards or commissions, including but not limited to tax credits or rebates, among others; theft of money; failing to meet funding obligations such as pension or health benefit requirements; failure to comply with federal fund or grant requirements; failure to comply with state funding requirements, including failure to report as required; misappropriation of funds; errors in or insufficient support for disaster expenditures; and accountability of public money.

Proposed law provides the legislative auditor shall report any case where an auditee fails to take corrective action thereby causing a finding to be reported for more than two or more consecutive years.

Proposed law provides that such reports shall be submitted quarterly to the JLCB.

Proposed law provides that an annual report shall be compiled by the legislative auditor and submitted and distributed to the JLCB by February 15th each year. The contents of the report may be used in deliberation of the executive budget.

Effective July 1, 2014.

(Adds R.S. 24:516.1)