

Regular Session, 2010

HOUSE BILL NO. 1066

BY REPRESENTATIVE HARDY

LEGISLATIVE AUDITOR: Provides relative to audits of certain entities that establish scholastic rules, provides relative to funds considered public funds

1 AN ACT

2 To amend and reenact R.S. 24:513(J)(4), relative to audits of certain entities by the  
3 legislative auditor; to provide relative to funds that are considered public for audit  
4 purposes; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 24:513(J)(4) is hereby amended and reenacted to read as follows:

7 §513. Powers and duties of legislative auditor; audit reports as public records;  
8 assistance and opinions of attorney general; frequency of audits; subpoena  
9 power

10 \* \* \*

11 J.

12 \* \* \*

13 (4)(a) Notwithstanding any provision of this Section to the contrary, any  
14 entity which establishes scholastic rules which are the basis for the State Board of  
15 Elementary and Secondary Education's policy required by R.S. 17:176 to be adhered  
16 to by all high schools under the board's jurisdiction shall not be required to be  
17 audited by the legislative auditor but shall file an audit with the legislative auditor  
18 and the Legislative Audit Advisory Council which has been prepared by an auditing  
19 firm which has been approved by the legislative auditor. Such entity shall submit

1 such audit to the legislative auditor and the Legislative Audit Advisory Council. All  
2 funds of any such entity are considered public for purposes of this Section.

3 (b) The Legislative Audit Advisory Council may order an audit by the  
4 legislative auditor upon a finding of cause by the council.

5 \* \* \*

6 Section 2. This Act shall become effective upon signature by the governor or, if not  
7 signed by the governor, upon expiration of the time for bills to become law without signature  
8 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
9 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
10 effective on the day following such approval.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Hardy

HB No. 1066

**Abstract:** Specifies that all funds of the La. High School Athletic Assoc. are public funds for audit purposes.

Present law (R.S. 17:176) provides, in part, that the State Board of Elementary and Secondary Education (BESE) shall adopt a policy which as a minimum shall require adherence to the 1984 Scholastic Rule of the Louisiana High School Athletic Association (relative to participation in extracurricular activities) by all high schools under BESE jurisdiction. Requires BESE to review the association policy on an annual basis and adopt such rules as are necessary to insure that these minimum standards are maintained or upgraded.

Present law (R.S. 24:513(J)(4)) provides that an entity that establishes scholastic rules which are the basis for the BESE policy described in present law above shall not be required to be audited by the legislative auditor. Instead requires such entity to file an audit with the legislative auditor and the Legislative Audit Advisory Council prepared by an auditing firm approved by the legislative auditor. Authorizes the Legislative Audit Advisory Council to order an audit by the legislative auditor upon a finding of cause by the council.

Proposed law retains present law and additionally specifies that all funds of any such entity are considered public for purposes of present law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 24:513(J)(4))