



1 and commissions created by municipalities, either independently or in conjunction  
 2 with other units of government, city courts, quasi-public agencies, housing  
 3 authorities, mortgage authorities, or other political subdivisions of the state not  
 4 included within the state's Comprehensive Annual Financial Reports, hereinafter  
 5 collectively referred to as "local auditee", shall be audited or reviewed by licensed  
 6 certified public accountants subject to Paragraphs (5) and (6) of this Subsection, but  
 7 may be audited by the legislative auditor pursuant to Paragraph (4) of this  
 8 Subsection. The total compensation, reimbursements, and benefits of an agency head  
 9 or political subdivision or political subdivision head or chief executive officer related  
 10 to the position, including but not limited to travel, housing, unvouchered expenses,  
 11 per diem, and registration fees shall be reported as a supplemental report within the  
 12 financial statement of the local auditee. **For purposes of this Section,**  
 13 **nongovernmental entities or not-for-profit entities that receive public funds**  
 14 **shall report only that use of the public funds for the schedule provided for**  
 15 **benefits.** Any person authorized to conduct an audit of a governmental entity  
 16 pursuant to R.S. 37:77, shall be permitted to continue auditing that governmental  
 17 entity subject to the approval of the legislative auditor provided for in Paragraphs (5)  
 18 and (6) of this Subsection.

19 \* \* \*

---

The original instrument was prepared by Ashley Menou. The following digest, which does not constitute a part of the legislative instrument, was prepared by Michelle Broussard-Johnson.

---

	DIGEST	
SB 239 Reengrossed	2015 Regular Session	LaFleur

Present law provides for certain entities, referred to as "local auditees", which are to be audited by a licensed certified public accountant approved by the legislative auditor.

Proposed law provides that nongovernmental entities or not-for-profit entities that receive public funds shall only report the use of the public funds for the scheduled provided by present law.

Effective August 1, 2015.

(Amends R.S. 25:513(A)(3))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Senate and Governmental Affairs to the original bill

1. Changes information required of a supplemental report back to requirements in present law.
2. Specifies that nongovernmental entities or not-for-profit entities that receive public funds shall only report the use of public funds per the schedule provided in law.

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Makes change by Legislative Bureau.