

Regular Session, 2014

SENATE BILL NO. 319

BY SENATOR DONAHUE

FISCAL CONTROLS. Provides that certain audits completed by the office of the legislative auditor shall be reported to the Joint Legislative Committee on the Budget on an annual basis. (7/1/14)

1 AN ACT

2 To enact R.S. 24:516.1, relative to reports of the legislative auditor; to provide for certain
3 annual audit reports to be filed with the Joint Legislative Committee on the Budget;
4 to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 24:516.1 is hereby enacted to read as follows:

7 **§516.1. Annual reports filed with the Joint Legislative Committee on the Budget**

8 **A.(1) The legislative auditor shall annually file copies of certain audit**
9 **reports released by his office with the Joint Legislative Committee on the**
10 **Budget. For purposes of the Section, the legislative auditor shall file copies of**
11 **audit reports prepared by his office or accepted by the legislative auditor**
12 **pursuant to R.S. 24:513(A) which have a dollar impact of one hundred fifty**
13 **thousand dollars or more relative to the following:**

14 **(a) Waste or inefficiencies in government;**

15 **(b) Missed revenue collections;**

16 **(c) Erroneous or improper payments or overpayments by the state, its**
17 **departments, agencies, boards or commissions, including but not limited to tax**

1 credits or rebates, among others;

2 (d) Theft of money;

3 (e) Failing to meet funding obligations such as pension or health benefit
4 requirements;

5 (f) Failure to comply with federal fund or grant requirements;

6 (g) Failure to comply with state funding requirements, including failure
7 to report as required;

8 (h) Misappropriation of funds;

9 (i) Errors in or insufficient support for disaster expenditures; and

10 (j) Accountability of public money associated with various disasters such
11 as the Deepwater Horizon event.

12 (2) In addition, the legislative auditor shall report any case where an
13 auditee fails to take corrective action on an audit finding thereby causing a
14 finding to be reported for more than two or more consecutive years.

15 (3) Such reports shall be submitted quarterly to the Joint Legislative
16 Committee on the Budget. An annual report shall be compiled by the legislative
17 auditor and submitted and distributed to the committee by February fifteenth
18 each year. Contents of the report may be used in deliberations of the executive
19 budget. Such copies of the reports may be filed electronically; however, the
20 legislative auditor shall make actual paper copies of such reports available to
21 any of the members of the Joint Legislative Committee on the Budget upon their
22 request.

23 Section 2. This Act shall become effective on July 1, 2014; if vetoed by the governor
24 and subsequently approved by the legislature, this Act shall become effective on July 1,
25 2014, or on the day following such approval by the legislature, whichever is later.

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

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)