

HOUSE SUMMARY OF SENATE AMENDMENTS**HB 38****2021 Regular Session****Edmonds**

FISCAL CONTROLS: Provides for school board information to be accessible on the Louisiana Fiscal Transparency Website known as Louisiana Checkbook

Synopsis of Senate Amendments

1. Add exemption to proposed law for public school governing authorities whose annual student enrollment is 2,500 or less, except in Orleans Parish.
2. Add requirement that the State Board of Elementary and Secondary Education develop policies to require a public school governing authority that is exempt from proposed law to post certain information on the governing authority's website at certain times of the year.

Digest of Bill as Finally Passed by Senate

Present law (R.S. 39:16.1 et seq.) requires the commissioner of administration, subject to legislative appropriation, to establish and maintain the La. Fiscal Transparency Website, a centralized, searchable website, referred to as "Louisiana Checkbook", that provides information to the public about data and reports of state expenditures, contracts, incentive expenditures, revenues, and other financial matters.

Present law applies to each state agency, which is defined as any state office, department, board, commission, institution, division, officer or other person, or functional group that is authorized to exercise, or that does exercise, any functions of the government of the state in the executive, legislative, or judicial branch, including higher education agencies and state retirement systems.

Present law requires the website to include the following searchable databases which include certain specified information: an expenditure database, a contracts database, a payroll database, a reports database, a boards and commissions database, a state debt database, an incentives database, and a dedicated funds database.

Present law requires the website to be presented in a manner that is intuitive to members of the general public and provides for the following functionality:

- (1) Access all related databases and features of the website at no cost to the public or without the requirement of user registration.
- (2) Search and aggregate data by all possible query combinations.
- (3) Download and print reports, graphs, charts, tables, or information yielded by a search of the database.
- (4) Provide for appropriate graphical presentation and manipulation.
- (5) Access all related databases and features of the website with optimization for desktop and mobile platforms.
- (6) Allow for the ability to share information on social media.

Present law prohibits the website from including certain personal information and information that is confidential pursuant to state or federal law.

Present law requires agencies to furnish information, reports, aid, services, and assistance as may be requested by the commissioner of administration in the performance of the commissioner's responsibilities as set forth in present law.

Present law provides that all agencies which are not maintained on the LaGov statewide enterprise resource planning system shall either elect to join the LaGov statewide enterprise resource planning system or report the information required in present law to the office of technology services in the division of administration in the same format and manner as provided in present law. Provides that all reporting shall be submitted electronically and in the same manner as prescribed for all agencies in the LaGov statewide enterprise resource planning system. Requires the information on the website to be updated at least monthly.

Present law requires the internal auditors of agencies required to have an internal audit function to report to the commissioner any findings of agencies, contractors, grantees, vendors, or recipients of state funding that are not in compliance with the requirements of present law. Requires the commissioner to report agency noncompliance with present law to the Joint Legislative Committee on the Budget on at least a quarterly basis.

Present law requires the legislative auditor to perform periodic and unscheduled reviews of state agencies, contractors, grantees, vendors, or recipients of state funds to ensure compliance with present law. Requires the auditor to report to the commissioner and the Joint Legislative Committee on the Budget any audit finding of noncompliance. Further requires the auditor to submit to the commissioner for publication on the website all audits performed as authorized by an agency contract, expenditure, or incentive expenditure.

Present law provides that any state agency whose internal audit or legislative audit contains findings indicating a violation of the constitution or laws of this state or findings of fraud, waste, and abuse shall be subject to periodic and unscheduled investigative audits by the internal auditor or the legislative auditor for a probationary period of not less than three years.

Proposed law retains present law and applies present law to the governing authority of certain public elementary or secondary schools. However, provides that, except in Orleans Parish, a public school governing authority whose annual student enrollment is 2,500 or less is not required to submit data pursuant to proposed law.

Present law (R.S. 17:3996) provides that a charter school established and operated in accordance with the provisions of present law and its approved charter and the school's officers and employees are exempt from all statutory mandates or other statutory requirements that are applicable to public schools and to public school officers and employees except for a list of laws otherwise applicable to public schools with the same grades. Proposed law retains present law and adds proposed law to the list of laws which apply to charter schools.

Proposed law further requires the State Board of Elementary and Secondary Education to develop policies requiring each public school governing authority that has an annual student enrollment of 2,500 or less to post the following information on its website:

- (1) The annual adopted budget and general summary, to be posted no later than September 30. Requires the initial posting no later than Sept. 30, 2021.
- (2) The governing authority's annual, independent audit to be posted after approval and acceptance by the legislative auditor. Requires posting no later than 30 days after the legislative auditor's approval.
- (3) Quarterly reports detailing revenue, receipts, expenditures, and disbursements. Requires the initial posting no later than Oct. 31, 2021.

Effective January 1, 2022.

(Amends R.S. 39:16.1(2) and (4), 16.2, 16.3(A)(1) and (3)(intro. para.) and (D), 16.4(A), (B)(1) and (2), and (C)(2)(f), 16.5(A)(2), 16.6(A)(2) and (C)(7), 16.7(A)(2), (B), and (C)(10), 16.9(A), (B)(intro. para.), and (C)(intro. para.), (1), (3), (4), and (5), 16.13(A), (B), (D), and (E), and 16.14; Adds R.S. 17:3996(B)(59) and R.S. 39:16.10(D) and 16.15)