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## DIGEST

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HB 78 Engrossed

2022 Regular Session

Zeringue

**Abstract:** Changes the name of the state's "comprehensive annual financial report" to the "annual comprehensive financial report" and makes technical changes throughout the Revised Statutes in conformity with this change.

Present law (R.S. 39:80) establishes a requirement that the commissioner of administration cause to be prepared an annual financial report that must contain "those financial statements, including notes thereto, which are necessary for a fair presentation of the financial position and result of operations of the state in conformity with generally accepted accounting principles."

Proposed law changes the name of the report from the comprehensive annual financial report to the annual comprehensive financial report. Further makes technical changes throughout the Revised Statutes in conformity with proposed law change.

Present law requires enhanced additional oversight by the legislative auditor for parishes having a population of not less than 225,000 and not more than 250,000 persons according to the latest federal decennial census. Proposed law repeals present law.

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

(Amends R.S. 24:513(A)(2) and (3) and R.S. 39:75(A)(3), 80(A) and (B)(1)(intro. para.), 1302(3)(i), and 1538(E); Repeals R.S. 24:513(J)(1)(c)(v))

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Appropriations to the original bill:

1. Repeals provisions requiring enhanced audit oversight and requirements for parishes with a population between 225,000 and 250,000 persons according to the latest federal decennial census.