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## DIGEST

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HB 288 Original

2023 Regular Session

Freiberg

**Abstract:** Requires auditees to report progress on recommendations following a performance audit and requires the legislative auditor to submit a report to the legislature on the progress and to notify each member of the Legislative Audit Advisory Council regarding significant issues.

Present law provides for the La. Performance Audit Program and requires the legislative auditor to perform various performance audit functions regarding state agencies in the legislative and executive branches of government. Requires the legislative auditor to establish a schedule for execution of performance audits to ensure the completion and publishing of the audits of no less than two different agencies from at least two different executive departments each year and requires that the schedule ensure that, within a specified seven-year period, at least one performance audit is published for each of the 20 departments of the executive branch of state government.

Proposed law retains present law and further requires an auditee, by July thirty-first of the second fiscal year following a performance audit, to report to the legislative auditor its progress on implementing recommendations contained in the performance audit report, including all necessary documentation to support each assertion of implementation and, if a recommendation has not been fully implemented, to include a plan and a timetable for implementation or an explanation why implementation is not necessary or possible.

Proposed law authorizes the legislative auditor, after review of a progress report, to request additional information or to conduct follow-up performance audits, program evaluations, and any other studies he deems necessary. Further requires the legislative auditor to notify each member of the Legislative Audit Advisory Council and the auditee of any issue in a progress report that in his opinion warrants public discussion at a meeting of the council and to compile the information received pursuant to proposed law into a report, together with any recommendations for legislation related thereto, submitted to the legislature by March 15th of each year. Further provides that progress reports shall be available to the public in the same manner as performance audits.

Effective July 1, 2023.

(Adds R.S. 24:522.1)