

1 §513. Powers and duties of legislative auditor; audit reports as public records;
2 assistance and opinions of attorney general; frequency of audits; subpoena
3 power

4 * * *

5 D. In addition, the legislative auditor shall perform the following duties and
6 functions:

7 * * *

8 (7) He shall establish and maintain the Louisiana Transparency Portal in the
9 manner provided by Part III of this Chapter, as a centralized, searchable website,
10 referred to as the "Louisiana Transparency Portal", that shall serve as an interactive
11 portal for the public to access fiscal information, including data and reports of state
12 expenditures, contracts, incentive expenditures, revenues, and other financial
13 matters.

14 * * *

15 PART III. LOUISIANA TRANSPARENCY PORTAL

16 §571. Definitions

17 (1) "Auditor" means the legislative auditor.

18 (2) "Contract" means an agreement to which a state agency is a party,
19 regardless of what the agreement may be called and shall include an order, grant, or
20 document purporting to represent a grant for the purchase or disposal of supplies,
21 services, major repairs, or any other item; an award or notice of award of a contract
22 of a fixed-price, cost, cost-plus-a-fixed-fee, or incentive type; a contract providing
23 for the issuance of job or task orders; lease; letter contract; a purchase order; a
24 memoranda of understanding between a state agency and a nonstate entity; a
25 cooperative endeavor agreement between a state agency and a nonstate entity;
26 incentive expenditure documentation; and a personal, professional, consulting, or
27 social services contract.

28 (3) "Incentive expenditure" shall have the meaning ascribed to it in R.S.
29 39:2.

1 (4) "State agency" solely for the purposes of this Part means any state office,
2 department, board, commission, institution, division, officer or other person, or
3 functional group, heretofore existing or hereafter created, that is authorized to
4 exercise, or that does exercise, any functions of the government of the state in the
5 legislative, judicial, or executive branch, including higher education agencies, and
6 state retirement systems.

7 (5) "Website" means the State Transparency Portal.

8 §572. Auditor; policies; functionality, content, accessibility, reporting of the website

9 A. The auditor may establish policies subject to the approval of the
10 Legislative Audit Advisory Council as are necessary for the implementation of this
11 Part.

12 B. The auditor shall ensure that the Louisiana Transparency Portal presents
13 information in a manner that is intuitive to members of the general public and
14 provides for the following functionality:

15 (1) Access to all related databases and features of the website at no cost to
16 the public and without the requirement of user registration.

17 (2) Search and aggregate data by all possible query combinations.

18 (3) Download, export, and print reports, graphs, charts, tables, or information
19 yielded by a search of the database.

20 (4) Provide for appropriate graphical presentation and manipulation.

21 (5) Access to all related databases and features of the website with
22 optimization for desktop and mobile platforms.

23 (6) Allow for the ability to share information on social media.

24 C. The auditor shall ensure that the public-facing database shall not include
25 the following content:

26 (1) The addresses or telephone numbers of payees.

27 (2) Tax payment or refund data that include confidential taxpayer
28 information, such as the social security number or federal tax identification number
29 of any individual or business.

1 (3) Payments of state assistance to individual recipients.

2 (4) Protected health information as the term is defined under the federal
3 Health Insurance Portability and Accountability Act of 1996.

4 (5) Information subject to attorney-client privilege.

5 (6) Secure information that would reveal undercover or intelligence
6 operations by law enforcement.

7 (7) Any information that is confidential under state or federal law, rule, or
8 regulation.

9 D. The auditor shall ensure that the website contains the following
10 information relative to its databases as applicable:

11 (1) All relevant data points that are collected in each state agency
12 information system.

13 (2) All data points that are capable of being collected in each state agency
14 information system.

15 §573. Website; requirements of agencies

16 A. All agencies, boards, commissions, departments, institutions of higher
17 education, legislature, and judiciary are directed to furnish information, reports, aid,
18 services, and assistance as may be requested by the auditor in the performance of the
19 auditor's responsibilities as set forth in this Chapter and specifically in this Part.

20 B. Any state agency which does not maintain data on the LaGov statewide
21 enterprise resource planning system shall either:

22 (1) Elect to join the LaGov statewide enterprise resource planning system.

23 (2) Report the information required in this Part to the auditor in the format
24 and manner required by the auditor.

25 C. Except as otherwise provided in this Part, the auditor and, to the extent
26 otherwise specified, the responsible agency shall ensure that information on the
27 website is updated at least monthly.

1 §574. Expenditure database

2 A.(1) The auditor shall ensure that the website includes an expenditure
3 database that is electronically searchable by the public and contains reporting of
4 expenditures by each budget unit in the executive budget.

5 (2) All state agencies shall provide information to the auditor required by
6 this Section in the time and manner required by the auditor.

7 B. The auditor shall ensure that the expenditure database has the following
8 functionality and ability to:

9 (1) Search and aggregate expenditures by individual and multiple budget
10 units and programs.

11 (2) Search and aggregate payments to individual vendors and governmental
12 entities, including the total amount of state payments issued to individual vendors
13 and governmental entities.

14 (3) Search and aggregate expenditures and payments from multiple fiscal
15 years.

16 (4) Search and aggregate expenditures by category.

17 (5) Download information yielded by a search of the database.

18 C. The expenditure database shall include the following content:

19 (1) Expenditures by category including:

20 (a) Details of expenses charged to credit, debit, or other purchase cards and
21 related fees to the extent available from the card issuer.

22 (b) Mandated interagency payments, such as fees to the legislative auditor,
23 annual payments to the office of risk management, and contributions to retirement
24 systems and benefits plans.

25 (c) Revenue sharing and aid to other levels of government, including
26 minimum foundation program transfers.

27 (2) Where available, for each expenditure, the database shall include the
28 following information:

29 (a) The name of the entity making the expenditure.

- 1 (b) The name of the person or entity receiving the payment.
- 2 (c) The date and the amount of the expenditure.
- 3 (d) A standardized descriptive title of the type and purpose of each
4 expenditure.
- 5 (e) The manner of payment, including check, warrant, credit, debit, or other
6 purchase card.
- 7 (f) The funding source, including the categorical code and the state fund or
8 account from which the expenditure is accounted.
- 9 (g) Where applicable, a link to additional information on the contract
10 available through the contracts database.

11 §574.1. Budget database

12 A. The auditor, in coordination with the fiscal staff of the House of
13 Representatives and the Senate and the Legislative Fiscal Office, shall ensure that
14 the website includes a budget database that is electronically searchable by the public.

15 B. The auditor shall ensure that the budget database includes the following
16 for each branch of state government:

17 (1) Budgets for current and past fiscal years.

18 (2) Budgets proposed by the legislature, including the general appropriations,
19 ancillary appropriations, legislative budget, judicial budget, and capital outlay bills.

20 C. The auditor shall ensure that the budget database is presented in a
21 dynamic and interactive format that allows the public to search and aggregate budget
22 items by schedule, department, and means of finance.

23 §575. Contracts database

24 A.(1) The auditor shall ensure that the website includes a contract database
25 that is electronically searchable by the public.

26 (2) All state agencies shall provide information to the auditor as required by
27 this Section in the time and manner required by the auditor.

28 B. The auditor shall ensure that the contract database shall have the
29 following functionality and ability to:

- 1 (1) Search and aggregate records by agency.
- 2 (2) Search and aggregate contracts by contractor.
- 3 (3) Download information yielded by a search of the database.
- 4 (4) Provide access or integration into the website information from the
5 reports on contracts required by law including:
- 6 (a) Information required to be published on the division of administration's
7 website by R.S. 39:1567(B)(3).
- 8 (b) Copies of the monthly reports submitted to the Joint Legislative
9 Committee on the Budget under R.S. 39:1567(E).
- 10 (c) The annual report on the progress of the Hudson Initiative required to be
11 made available on the internet by R.S. 39:2007(E).
- 12 (d) The annual report on the progress of the Veteran Initiative required to be
13 made available on the internet by R.S. 39:2177(E).
- 14 C. The contract database shall include the following content:
- 15 (1) Contract amount.
- 16 (2) A brief description of the purpose of the contract.
- 17 (3) The beginning and ending dates of the contract.
- 18 (4) The name of the contracting agency.
- 19 (5) The name of the contractor.
- 20 (6) The city and state of the contractor's domicile.
- 21 (7) If available, supporting documentation for payment requests including
22 invoices, timesheets, and reports from automatic verification software capable of
23 automatically verifying the legitimacy of hours billed for computer generated work
24 performed.
- 25 D. For all state contracts, the contractor shall submit no later than February
26 twenty-eighth of each year a verification to the Department of Revenue listing each
27 subcontractor who is paid one thousand dollars or more per year for services
28 provided by the contract and for whom the contractor is required to make a return to

1 the Internal Revenue Service, in accordance with Section 6041A(a) of the Internal
2 Revenue Code, as provided for by rule of the Department of Revenue.

3 §576. Payroll database

4 A.(1) The auditor shall ensure that the website includes an employment and
5 payroll database that is electronically searchable by the public.

6 (2) All state agencies shall provide information to the auditor required by
7 this Section in the time and manner required by the auditor.

8 B. The auditor shall ensure that the employment and payroll database shall
9 have the following functionality and ability to:

10 (1) Search and aggregate records by agency.

11 (2) Search and aggregate salaries by job title.

12 (3) Search and aggregate records by Civil Service Classification.

13 (4) Search and aggregate records of employees by their enrolled retirement
14 system.

15 (5) Download information yielded by a search of the database.

16 C. The employment and payroll database shall include the following content:

17 (1) The name of the employing agency.

18 (2) The name of the employee.

19 (3) The job title or position.

20 (4) The salary or hourly wage of the employee.

21 (5) The total compensation paid to the employee in the prior fiscal year,
22 including overtime, stipends, and allowances, but excluding employee benefit
23 payments and nontaxable employee reimbursements.

24 (6) Employer's payroll benefit cost for the employee.

25 (7) The website shall contain information regarding the number of
26 authorized positions and the number of vacant positions for each institution of higher
27 education and each budget unit contained in the General Appropriation Act and the
28 Ancillary Appropriation Act.

1 §577. Reports database

2 A.(1) The auditor shall ensure that the website includes a reports database
3 that is electronically searchable by the public.

4 (2) All state agencies shall provide information to the auditor required by
5 this Section in the time and manner required by the auditor.

6 B. The reports database shall be organized and searchable in an intuitive
7 manner.

8 C. The reports database shall include the following content:

9 (1) The official forecast and the incentive expenditure forecast adopted by
10 the Revenue Estimating Conference.

11 (2) The tax exemption budget prepared by the Department of Revenue under
12 R.S. 47:1517.

13 (3) The Annual Tax Collection Report prepared by the Department of
14 Revenue.

15 (4) Monthly reports provided by the Department of Revenue on net
16 collections and distributions and severance tax collections and distributions.

17 (5) Information required to be published on the division of administration's
18 website by R.S. 39:1567(B)(3).

19 (6) The monthly reports submitted to the Joint Legislative Committee on the
20 Budget under R.S. 39:1567(E).

21 (7) The annual report on the progress of the Hudson Initiative required to be
22 made available on the internet by R.S. 39:2007(E).

23 (8) The annual report on the progress of the Veteran Initiative required to be
24 made available on the internet by R.S. 39:2177(E).

25 (9) Any other state agency reports required by law.

26 D. State agencies that administer or allocate state funds to local political
27 subdivisions and receive periodic reports of the use or expenditure of the state funds
28 by the local political subdivisions shall submit these reports to the auditor to be
29 included on the website.

1 §578. Boards and commission database

2 A.(1) The auditor shall ensure that the website includes a boards and
3 commissions database that is electronically searchable by the public.

4 (2) All boards and commissions shall provide information to the auditor
5 required by this Section in the time and manner required by the auditor.

6 B. The auditor shall ensure that the boards and commissions database has the
7 following functionality and ability to:

8 (1) Search and aggregate records by agency.

9 (2) Search and aggregate expenditures and payments from multiple fiscal
10 years.

11 (3) Search and aggregate expenditures by category.

12 (4) Search and aggregate expenditures by individual and multiple agencies.

13 (5) Download information yielded by a search of the database.

14 C. The boards and commissions database shall include the following content:

15 (1) Membership information, employee information, and financial and
16 budget information required by R.S. 49:1302 and R.S. 24:513.2.

17 (2) Provide a link to or incorporate the annual reports submitted to the
18 legislature by the auditor on boards, commissions, and like entities under R.S.
19 24:513.2(E).

20 §579. State debt database

21 A.(1) The auditor shall ensure that the website includes a state debt database
22 that is electronically searchable by the public.

23 (2) All agencies, boards, commissions, and departments of the state are
24 directed to furnish information, reports, aid, services, and assistance to the extent
25 allowed by state and federal law and regulations as may be requested by the auditor
26 in the performance of the auditor's responsibilities as set forth in this Subsection.

27 B. The auditor shall ensure that the state debt database allows the public to:

28 (1) Search and aggregate debt by agency.

29 (2) Search and aggregate debt from multiple fiscal years.

1 C. The state debt database shall include the following content:

2 (1) Amounts and categories of state debt, such as pensions, post-employment
3 benefit obligations, and capital construction.

4 (2) Annual costs of debt service by category and budget unit.

5 (3) Sources of funding for state debt obligations.

6 (4) The per capita costs of state debt.

7 (5) National and other state comparisons to Louisiana's debt.

8 (6) Information used to determine the state's net state tax supported debt.

9 §580. Incentives database

10 A.(1) The auditor shall ensure that the website includes an incentives
11 database that is electronically searchable by the public.

12 (2) The auditor shall require any state agency that administers an incentive
13 expenditure program to report the information stated in this Section for any incentive
14 expenditure entered into on or after January 1, 2024.

15 (3) The information shall be provided no later than six months after the
16 effective date of such incentive expenditures and shall be updated as needed no less
17 than every three months thereafter. Each state agency that administers such a
18 program shall provide, or shall require the beneficiaries of each program to provide,
19 sufficient information to satisfy the requirements of this Subsection.

20 B. The auditor shall ensure that the incentives database allows the public to
21 do the following:

22 (1) Search and aggregate incentives by individual recipients and multiple
23 budget units and programs.

24 (2) Search and aggregate payments to recipients and governmental entities,
25 including the total amount of state payments issued to individual recipients.

26 C. For the incentives database, the administering state agency shall report in
27 each fiscal year the following information:

28 (1) The name of the recipient of the incentive expenditure.

29 (2) The corporate domicile of such recipient.

1 (3) The estimated net new jobs and payroll.

2 (4) The estimated total capital investment or estimated total Louisiana
3 expenditures, whichever is relevant based upon the incentive expenditure program
4 being reported on.

5 (5) The annual and total estimated value of the benefits to such recipient.

6 (6) The official forecast of the incentive expenditure forecast adopted by the
7 Revenue Estimating Conference.

8 (7) The incentives database shall not include the information that is protected
9 from disclosure pursuant to R.S. 44:3.2(C) and 22.

10 §581. Dedicated funds database

11 A. The auditor shall ensure that the website includes a dedicated funds
12 database that is electronically searchable by the public.

13 B. All state agencies shall provide information pursuant to this Section that
14 contains the electronic database of reports supported by appropriations from
15 dedicated funds required by R.S. 49:308.5(B).

16 C. The dedicated funds database shall include access to the report on special
17 funds prepared by the state treasurer as required by R.S. 49:308.3(E).

18 §582. Performance database

19 A. The auditor shall ensure that the website includes a performance database
20 that is electronically searchable by the public.

21 B. The executive branch shall provide information pursuant to this Section.

22 C. The performance database shall include the Louisiana Performance
23 Accountability System, the electronic performance database that tracks performance
24 standards, interim quarterly performance targets, and actual performance information
25 for executive branch departments and agencies required under the Louisiana
26 Government Performance and Accountability Act, R.S. 39:87.1 et seq.

1 §583. Audit requirements

2 A. All state agencies shall submit to the auditor comprehensive data
3 sufficient to comply with the provisions of this Part. This data shall be of the type,
4 extent, format, frequency, and timing specified by the auditor.

5 B. Internal auditors of state agencies required to have an internal audit
6 function shall report to the auditor any findings of state agencies, contractors,
7 grantees, vendors, or recipients of state funding that are not in compliance with the
8 requirements of this Part.

9 C. The auditor shall report agency noncompliance with this Part to the Joint
10 Legislative Committee on the Budget and the Legislative Audit Advisory Council
11 on at least a quarterly basis.

12 D.(1) The legislative auditor shall perform periodic and unscheduled reviews
13 of state agencies, contractors, grantees, vendors, or recipients of state funds to ensure
14 compliance with this Part. The auditor shall report to the Legislative Audit Advisory
15 Council and the Joint Legislative Committee on the Budget any finding of
16 noncompliance with the requirements of this Part.

17 (2) All audits performed as authorized or required by a state agency contract,
18 expenditure, or incentive expenditure shall be available on the website.

19 E. Any state agency whose internal audit or legislative audit contains
20 findings indicating a violation of the constitution or laws of this state or findings of
21 fraud, waste, and abuse, shall be subject to periodic and unscheduled investigative
22 audits by the internal auditor or the legislative auditor for a probationary period of
23 not less than three years.

24 §584. Local auditee database

25 The auditor may establish a schedule to include fiscal information regarding
26 local auditees on the website.

27 §585. Advanced reporting

28 A.(1) The auditor, utilizing advanced data analytics, may create and publish
29 reports on the website that he deems to be in the public interest.

1 (2) The auditor shall utilize advanced data analytics to create and publish
2 reports to the website when directed by the Legislative Audit Advisory Council or
3 by concurrent resolution of the legislature.

4 B.(1) The auditor, utilizing advanced data analytics, may create and submit
5 reports to the legislature or a committee thereof as he deems necessary.

6 (2) The auditor shall utilize advanced data analytics to create and submit
7 reports to the legislature or a committee thereof when directed by the Legislative
8 Audit Advisory Council or by concurrent resolution of the legislature.

9 C.(1) The auditor, utilizing advanced data analytics, may create and submit
10 reports to an auditee as he deems necessary.

11 (2) The auditor shall utilize advanced data analytics to create and submit
12 reports to an auditee when directed by the Legislative Audit Advisory Council or by
13 concurrent resolution of the legislature.

14 Section 2. R.S. 24:586 is hereby enacted to read as follows:

15 §586. Louisiana Transparency Fund

16 A. There is hereby created in the state treasury, as a special fund, the
17 Louisiana Transparency Fund, referred to in this Section as the "fund".

18 B. The state treasurer is hereby authorized and directed to transfer two
19 million dollars from the state general fund to the fund on June 30, 2023, and on July
20 first of each fiscal year beginning July 1, 2024. The legislature may appropriate,
21 allocate, or transfer additional monies to the fund if it deems necessary to accomplish
22 the purposes of the fund.

23 C. Monies in the fund shall be invested by the treasurer in the same manner
24 as monies in the state general fund and any interest earned on the investment of
25 monies in the fund shall be credited to the fund. All unexpended and unencumbered
26 monies in the fund at the end of the fiscal year shall remain in the fund.

27 D. Monies in the fund shall be available for appropriation to and use by the
28 Legislative Budgetary Control Council, referred to in this Section as the "council".
29 Such appropriations shall be used by the council solely to fund the development and

1 maintenance of the Louisiana Transparency Portal; data analytics, including staff,
2 technology, and contracts; and for supporting all other operations and activities
3 consistent with Part.

4 Section 3. Subpart D of Part I of Chapter 1 of Subtitle I of Title 39 of the Louisiana
5 Revised Statutes of 1950, comprised of R.S. 39:16.1 through 16.14, is hereby repealed in its
6 entirety.

7 Section 4. The commissioner of administration and the legislative auditor shall
8 establish a transition plan to ensure the effective and efficient transfer of information from
9 the Louisiana Fiscal Transparency Website to the State Transparency Portal and to effectuate
10 the purposes and requirements of this Act. The commissioner of administration and the
11 legislative auditor shall report progress to the legislature at the close of each month until the
12 transition is complete.

13 Section 5.(A) The provisions of this Section and of Sections 2 and 4 of this Act shall
14 become effective upon signature by the governor or, if not signed by the governor, upon
15 expiration of the time for bills to become law without signature by the governor, as provided
16 by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and
17 subsequently approved by the legislature, the provisions of this Section and of Sections 2
18 and 4 of this Act shall become effective on the day following such approval.

19 (B) This provisions of Section 1 of this Act shall become effective on December 31,
20 2024.

21 (C) The provisions of Section 3 of this Act shall become effective on June 30, 2026.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 597 Engrossed

2023 Regular Session

Ivey

Abstract: Provides for the State Transparency Portal within the duties of the legislative auditor and a special fund for the support of those functions and duties and removes provisions of the La. Fiscal Transparency Website and the related duties of the commissioner of administration.

Present law provides for the La. Fiscal Transparency Website and provides for the duties of the commissioner of administration relative to the website. Requires the commissioner to

establish and maintain the La. Fiscal Transparency Website as a centralized, searchable website, to be known as "La. Checkbook". Requires that it provide information to the public about data and reports of state expenditures, contracts, incentive expenditures, revenues, and other financial matters. Provides that the website serve as an interactive portal for the public to access state fiscal information.

Proposed law repeals present law and instead provides for the State Transparency Portal and for the powers and duties of the legislative auditor relative to the portal. Proposed law transfers the information and functionality requirements of the present law La. Fiscal Transparency Website in a similar manner into the State Transparency Portal including:

- (1) Requires all agencies, boards, commissions, departments, institutions of higher education, legislature, and judiciary to furnish information, reports, aid, services, and assistance necessary for the portal (website) as may be requested.
- (2) Requires all state agencies, higher education agencies, the judicial branch, and the legislative branch which are not maintained on the LaGov statewide enterprise resource planning system to either:
 - (a) Elect to join the LaGov statewide enterprise resource planning system.
 - (b) Report the required information to the auditor in the format and manner as required by the auditor.

Further requires the portal to present information on its website in a manner that is intuitive to members of the general public and provide certain functions and information. Requires the following databases which shall each include specific content and be electronically searchable by the public within specific parameters outlined for each:

- (1) An expenditure database containing reporting of expenditures by each budget unit in the executive budget.
- (2) A budget database for each branch of government that includes current and past fiscal years and proposed appropriations and capital outlay bills.
- (3) A contract database for all state contracts.
- (4) An employment and payroll database.
- (5) A report database containing certain reports required by law.
- (6) A boards and commissions database.
- (7) A state debt database with information regarding debt by agency, debt categories, debt sources, debt obligations, per capita debt, and debt comparisons.
- (8) An incentives database with information regarding incentive expenditure programs administered by state agencies.
- (9) A dedicated funds database with information regarding appropriations from dedicated funds and the state treasurer's report on special funds.
- (10) A performance database including information provided by the executive branch through the La. Performance Accountability System.

Imposes reporting and information sharing requirements upon state agencies and state contractors in order to fulfill the requirements of proposed law.

Provides protection for information not subject to disclosure pursuant to present law.

Requires state agencies to submit comprehensive data sufficient to comply with the provisions of proposed law in a type, extent, format, frequency, and timing specified by the auditor.

Requires internal auditors of state agencies to report any findings of state agencies, contractors, grantees, vendors, or recipients of state funding that are not in compliance with the requirements of proposed law. Requires the auditor to report agency noncompliance with proposed law to the Joint Legislative Committee on the Budget and the Legislative Audit Advisory Council on at least a quarterly basis. 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 proposed 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.

Requires that the auditor to make available on the website, all audits performed as authorized by a state agency contract, expenditure, or incentive expenditure.

Further authorizes the auditor to establish a schedule to include fiscal information regarding local auditees in the portal.

Authorizes the auditor to utilize data analytics to create reports for the public, the legislature, and auditees.

Proposed law establishes the La. Transparency Fund to provide to provide monies to fund the development and maintenance of the La. Transparency Portal and the auditor's duties and responsibilities related thereto. Requires the treasurer to annually deposit into the fund \$2 million on June 30, 2023, and on July 1st of each fiscal year beginning July 1, 2024. Unencumbered monies remain in the fund and the monies are subject to appropriation and use by the Legislative Budgetary Control Council for the purposes specified in proposed law.

Proposed law provides for the commissioner of administration and the legislative auditor to develop a transition plan from La. Fiscal Transparency Website to the La. Transparency Portal and to report progress monthly to the legislature.

Provides that provisions for the fund and the transition are effective upon signature of governor or lapse of time for gubernatorial action; provides that the proposed law provisions for the auditor's duties and the La. Transparency Portal become effective on Dec. 31, 2024; provides that the repeal of the present law provisions for the La. Fiscal Transparency Website become effective on June 30, 2026.

(Adds R.S. 24:513(D)(7) and R.S. 24:571- 586; repeals R.S. 39:16.1-16.14)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill:

1. Add a requirement for the auditor to include a budget database in the La. Transparency Portal.
2. Provide that the contracts database include the city and state of the contractor's domicile rather than of the contractor.

3. Remove the requirement for the state treasurer to establish and maintain the state debt database and his related duties and the requirement that state debt database include local debt backed by the full faith and credit of the state.
4. Change the requirement of the auditor to establish a schedule for the inclusion of fiscal information regarding local auditees on the website to an authorization for the auditor to do so.
5. Change the effective date of the proposed provisions relative to the La. Transparency Portal from Jan. 1, 2024, to Dec. 31, 2024.
6. Change the effective date of the repeal of provisions relative to the La. Fiscal Transparency Website from Jan. 1, 2024, to June 30, 2026.
7. Make technical changes to the definition of "contract" and make other technical changes.