

2023 Regular Session

HOUSE BILL NO. 288

BY REPRESENTATIVE FREIBERG

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

LEGISLATIVE AUDITOR: Requires auditees to report progress on implementation of recommendations following a performance audit

1 AN ACT

2 To enact R.S. 24:522.1, relative to performance audits; to require auditees to report progress
3 on recommendations following a performance audit; to provide for the duties of
4 auditees and of the legislative auditor relative thereto; to provide for effectiveness;
5 and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 24:522.1 is hereby enacted to read as follows:

8 §522.1. Performance audit progress reports

9 A. No later than July thirty-first of the second fiscal year following a
10 performance audit report on an auditee, the auditee shall report to the legislative
11 auditor its progress in implementing recommendations contained in the performance
12 audit report. The auditee shall include in its progress report all necessary
13 documentation to support each assertion of implementation of a recommendation.
14 If an auditee has not fully implemented a recommendation contained in the
15 performance audit report, the auditee shall include in its progress report a plan and
16 a timetable for implementation or an explanation why implementation is not
17 necessary or possible.

1 B. After review of a progress report, the legislative auditor:

2 (1) May request additional information or progress reports from the auditee
 3 and may conduct follow-up performance audits, program evaluations, and any other
 4 studies he deems necessary.

5 (2) Shall notify each member of the Legislative Audit Advisory Council and
 6 the auditee of any issue that in his opinion warrants public discussion at a meeting
 7 of the council.

8 C. The legislative auditor shall compile the information received pursuant
 9 to this Section into a report, together with any recommendations for legislation
 10 related thereto, and shall submit the report to the legislature no later than February
 11 fifteenth of each year.

12 D. The legislative auditor shall make progress reports available to the public
 13 in the same manner as performance audits.

14 Section 2. This Act shall become effective on July 1, 2023; if vetoed by the governor
 15 and subsequently approved by the legislature, this Act shall become effective on July 1,
 16 2023, or on the day following such approval by the legislature, whichever is later.

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 288 Reengrossed

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 Feb. 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)

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Change the reporting date to the legislature from Mar. 15th to Feb. 15th.