

1 use of monies in the fund; to provide for a transition from the transparency website
2 to the portal; to provide for effectiveness; and to provide for related matters.

3 Be it enacted by the Legislature of Louisiana:

4 Section 1. R.S. 24:513(D)(7) and Part III of Chapter 8 of Title 24 of the Louisiana
5 Revised Statutes of 1950, to be comprised of R.S. 24:571 through 584, are hereby enacted
6 to read as follows:

7 §513. Powers and duties of legislative auditor; audit reports as public records;
8 assistance and opinions of attorney general; frequency of audits; subpoena
9 power

10 * * *

11 D. In addition, the legislative auditor shall perform the following duties and
12 functions:

13 * * *

14 (7) He shall establish and maintain the Louisiana Transparency Portal in the
15 manner provided by Part III of this Chapter, as a centralized, searchable website,
16 referred to as the "Louisiana Transparency Portal", that shall serve as an interactive
17 portal for the public to access fiscal information, including data and reports of state
18 expenditures, contracts, incentive expenditures, revenues, and other financial
19 matters. For the purposes of this Paragraph, the datasets provided to the legislative
20 auditor pursuant to R.S. 39:16.2 meets the information requirements for the portal.

21 * * *

22 PART III. LOUISIANA TRANSPARENCY PORTAL

23 §571. Definitions

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

25 (2) "Contract" means an agreement to which a state agency is a party,
26 regardless of what the agreement may be called and shall include an order, grant, or
27 document purporting to represent a grant for the purchase or disposal of supplies,
28 services, major repairs, or any other item; an award or notice of award of a contract
29 of a fixed-price, cost, cost-plus-a-fixed-fee, or incentive type; a contract providing

1 for the issuance of job or task orders; lease; letter contract; a purchase order; a
2 memorandum of understanding between a state agency and a nonstate entity; a
3 cooperative endeavor agreement between a state agency and a nonstate entity;
4 incentive expenditure documentation; and a personal, professional, consulting, or
5 social services contract.

6 (3) "Incentive expenditure" shall have the meaning ascribed to it in R.S.
7 39:2.

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

14 (5) "Website" means the Louisiana Transparency Portal.

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

16 A. The auditor may establish policies subject to the approval of the
17 Legislative Audit Advisory Council as are necessary for the implementation of this
18 Part.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

22 E. For purposes of this Part, the datasets provided to the legislative auditor
23 pursuant to R.S. 39:16.2 meets the information requirements for the website.

24 §573. Website; requirements of agencies

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

1 B. Any state agency which does not maintain data on the LaGov statewide
2 enterprise resource planning system shall report the information required in this Part
3 to the auditor in the format and manner required by the auditor.

4 C. Except as otherwise provided in this Part, the auditor and, to the extent
5 otherwise specified, the responsible agency shall ensure that information in the
6 dataset for inclusion on the website is updated at least monthly.

7 §574. Expenditure database

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

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

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

15 (1) Search and aggregate expenditures by individual and multiple budget
16 units and programs.

17 (2) Search and aggregate payments to individual vendors and governmental
18 entities, including the total amount of state payments issued to individual vendors
19 and governmental entities.

20 (3) Search and aggregate expenditures and payments from multiple fiscal
21 years.

22 (4) Search and aggregate expenditures by category.

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

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

25 (1) Expenditures by category including:

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

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

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

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

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

9 (b) The name of the person or entity receiving the payment.

10 (c) The date and the amount of the expenditure.

11 (d) A standardized descriptive title of the type and purpose of each
12 expenditure.

13 (e) The manner of payment, including check, warrant, credit, debit, or other
14 purchase card.

15 (f) The funding source, including the categorical code and the state fund or
16 account from which the expenditure is accounted.

17 (g) Where applicable, a link to additional information on the contract
18 available through the contracts database.

19 §574.1. Budget database

20 A. The auditor, in coordination with the fiscal staff of the House of
21 Representatives and the Senate and the Legislative Fiscal Office, shall ensure that
22 the website includes a budget database.

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

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

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

1 §575. Contracts database

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

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

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

8 (1) Search and aggregate records by agency.

9 (2) Search and aggregate contracts by contractor.

10 (3) Download information yielded by a search of the database.

11 (4) Provide access or integration into the website information from the
12 reports on contracts required by law including:

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

15 (b) Copies of the monthly reports submitted to the Joint Legislative
16 Committee on the Budget under R.S. 39:1567(E).

17 (c) The annual report on the progress of the Louisiana Initiative for Small
18 Entrepreneurships (the Hudson Initiative) required to be made available on the
19 internet by R.S. 39:2007(E).

20 (d) The annual report on the progress of the Louisiana Initiative for Veteran
21 and Service-Connected Disabled Veteran-Owned Small Entrepreneurships (the
22 Veteran Initiative) required to be made available on the internet by R.S. 39:2177(E).

23 C. The contract database shall include the following content:

24 (1) Contract amount.

25 (2) A brief description of the purpose of the contract.

26 (3) The beginning and ending dates of the contract.

27 (4) The name of the contracting agency.

28 (5) The name of the contractor.

29 (6) The city and state of the contractor's domicile.

1 (7) If available, supporting documentation for payment requests including
2 invoices, timesheets, and reports from automatic verification software capable of
3 automatically verifying the legitimacy of hours billed for computer generated work
4 performed.

5 §576. Payroll database

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

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

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

12 (1) Search and aggregate records by agency.

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

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

15 (4) Search and aggregate records of employees by their enrolled retirement
16 system.

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

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

19 (1) The name of the employing agency.

20 (2) The name of the employee.

21 (3) The job title or position.

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

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

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

27 (7) The website shall contain information regarding the number of
28 authorized positions and the number of vacant positions for each institution of higher

1 education and each budget unit contained in the General Appropriation Act and the
2 Ancillary Appropriation Act.

3 §577. Reports database

4 A.(1) The auditor shall ensure that the website includes a reports database
5 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 reports database shall be organized and searchable in an intuitive
9 manner.

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

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

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

15 (3) The Annual Tax Collection Report prepared by the Department of
16 Revenue.

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

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

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

23 (7) The annual report on the progress of the Louisiana Initiative for Small
24 Entrepreneurships (the Hudson Initiative) required to be made available on the
25 internet by R.S. 39:2007(E).

26 (8) The annual report on the progress of the Louisiana Initiative for Veteran
27 and Service-Connected Disabled Veteran-Owned Small Entrepreneurships (the
28 Veteran Initiative) required to be made available on the internet by R.S. 39:2177(E).

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

1 D. State agencies that administer or allocate state funds to local political
2 subdivisions and receive periodic reports of the use or expenditure of the state funds
3 by the local political subdivisions shall submit these reports to the auditor to be
4 included on the website.

5 §578. Boards and commission database

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

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

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

12 (1) Search and aggregate records by agency.

13 (2) Search and aggregate expenditures and payments from multiple fiscal
14 years.

15 (3) Search and aggregate expenditures by category.

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

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

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

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

21 (2) Provide a link to or incorporate the annual reports submitted to the
22 legislature by the auditor on boards, commissions, and like entities under R.S.
23 24:513.2(E).

24 §579. State debt database

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

27 (2) All agencies, boards, commissions, and departments of the state shall
28 furnish information, reports, aid, services, and assistance to the extent allowed by

1 state and federal law and regulations as may be requested by the auditor in the
2 performance of the auditor's responsibilities as set forth in this Subsection.

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

4 (1) Search and aggregate debt by agency.

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

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

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

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

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

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

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

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

14 §580. Incentives database

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

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

20 (3) The information shall be provided no later than six months after the
21 effective date of such incentive expenditures and shall be updated as needed no less
22 than every three months thereafter. Each state agency that administers such a
23 program shall provide sufficient information to satisfy the requirements of this
24 Subsection.

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

27 (1) Search and aggregate incentives by individual recipients and multiple
28 budget units and programs.

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

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

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

6 (2) The corporate domicile of such recipient.

7 (3) The estimated net new jobs and payroll, if available.

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

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

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

14 (7) The actual total capital investment or actual total Louisiana expenditures,
15 whichever is relevant based upon the incentive expenditure program, if the
16 information is available.

17 (8) The annual and total actual value of the benefits to such recipient, if
18 available.

19 D. The auditor shall ensure that the incentives database does not include
20 information that is protected.

21 §581. Dedicated funds database

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

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

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

1 §582. Performance database

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

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

5 C. The performance database shall include the Louisiana Performance
6 Accountability System, the electronic performance database that tracks performance
7 standards, interim quarterly performance targets, and actual performance information
8 for executive branch departments and agencies required under the Louisiana
9 Government Performance and Accountability Act, R.S. 39:87.1 et seq.

10 §583. Audit requirements

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

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

18 C.(1) The auditor shall report agency noncompliance with this Part to the
19 Joint Legislative Committee on the Budget and the Legislative Audit Advisory
20 Council on at least a quarterly basis.

21 (2) The auditor shall notify each member of the Legislative Audit Advisory
22 Council and the agency of any significant issue with noncompliance that in his
23 opinion warrants public discussion at the next meeting of the council.

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

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

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

8 §584. Local auditee database

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

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

12 §586. Louisiana Transparency Fund

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

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

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

24 D. Monies in the fund shall be available for appropriation to and use by the
25 Legislative Budgetary Control Council, referred to in this Section as the "council".
26 Such appropriations shall be used by the council solely to fund the development and
27 maintenance of the Louisiana Transparency Portal; data analytics, including staff,
28 technology, and contracts; and for supporting all other operations and activities
29 consistent with Part.

1 Section 3. The title of Subpart D of Part I of Chapter I of Subtitle I of Title 39 of the
2 Louisiana Revised Statutes of 1950, R.S. 39:16.1(4), 16.2, 16.3(A)(1), (3)(introductory
3 paragraph), and (5) and (D), 16.4(A)(1), 16.5(A)(1) and (B)(introductory paragraph) and
4 (4)(introductory paragraph), 16.6(A)(1) and (C)(7), 16.8(A) and (C), 16.10(A)(1) and (3) and
5 (C)(introductory paragraph) and (3), 16.12(A), and 16.13(C) are hereby amended and
6 reenacted and R.S. 39:16.10(C)(8) and (9) are hereby enacted to read as follows:

7 SUBPART D. STATE ~~FISCAL~~ TRANSPARENCY ~~WEBSITE~~

8 §16.1. Definitions

9 As used in this Subpart, the following words, terms, and phrases shall have
10 the meanings ascribed to them in the Section:

11 * * *

12 (4) "State agency" solely for the purposes of this Subpart means any state
13 office, department, board, commission, institution, division, officer or other person,
14 or functional group, heretofore existing or hereafter created, that is authorized to
15 exercise, or that does exercise, any functions of the government of the state in the
16 executive, ~~legislative, or judicial~~ branch, including higher education agencies, and
17 state retirement systems.

18 §16.2. Duties of the commissioner relative to ~~the Louisiana Fiscal Transparency~~

19 ~~Website~~ state transparency

20 The commissioner, ~~subject to legislative appropriation, shall establish and~~
21 ~~maintain the Louisiana Fiscal Transparency Website, a centralized, searchable~~
22 ~~website, hereinafter to be referred to as "Louisiana Checkbook", that provides~~
23 ~~information to the public about data and reports of state expenditures, contracts,~~
24 ~~incentive expenditures, revenues, and other financial matters. The website shall~~
25 ~~serve as an interactive portal for the public to access state fiscal information. shall~~
26 provide all databases to the legislative auditor for reporting to the Louisiana
27 Transparency Portal as provided in Part III of Chapter 8 of Title 24 of the Louisiana
28 Revised Statutes of 1950.

1 §16.3. Duties of the commissioner relative to ~~the functionality, content,~~
2 ~~accessibility, reporting of the website~~ state transparency databases

3 A.(1) All agencies, boards, commissions, departments, and institutions of
4 higher education, ~~legislature, and judiciary~~ are directed to furnish information,
5 reports, aid, services, and assistance as may be requested by the commissioner of
6 administration in the performance of the commissioner's responsibilities as set forth
7 in this Subpart.

8 * * *

9 (3) All state agencies; and higher education agencies, ~~the judicial branch, and~~
10 ~~the legislative branch~~ which are not maintained on the LaGov statewide enterprise
11 resource planning system shall either:

12 * * *

13 (5) Except as otherwise provided in this Subpart, information ~~on the website~~
14 in the databases shall be updated at least monthly.

15 * * *

16 D. The commissioner shall ensure that the ~~website contains the following~~
17 ~~information relative to all databases as possible and applicable:~~ databases contain all
18 data points that are capable of being collected in each state agency information
19 system.

20 (1) ~~All relevant data points that are collected in each state agency~~
21 ~~information system shall be submitted.~~

22 (2) ~~All data points that are capable to be collected in each state agency~~
23 ~~information system shall be submitted.~~

24 §16.4. Duties of the commissioner relative to the expenditure database

25 A.(1) The commissioner shall ~~ensure the website includes~~ establish an
26 expenditure database that is ~~electronically searchable by the public and~~ contains
27 reporting of expenditures by each budget unit in the executive budget.

28 * * *

1 §16.5. Duties of the commissioner relative to the contracts database

2 A.(1) The commissioner shall ~~ensure the website includes~~ establish a
3 contract database ~~that is electronically searchable by the public.~~

4 * * *

5 B. The contract database shall have the following ~~functionality~~:

6 * * *

7 (4) Provide access or integration ~~into~~ to the database, ~~the Louisiana~~
8 ~~Checkbook~~ and information from the reports on contracts required by law including:

9 * * *

10 §16.6. Duties of the commissioner relative to the payroll database

11 A.(1) The commissioner shall ~~ensure the website includes~~ establish an
12 employment and payroll database ~~that is electronically searchable by the public.~~

13 * * *

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

15 * * *

16 (7) ~~The Louisiana Checkbook shall contain~~ The commissioner may create
17 a separate database but shall provide information regarding the number of authorized
18 positions and the number of vacant positions for each institution of higher education
19 and each budget unit contained in the General Appropriation Act and the Ancillary
20 Appropriation Act.

21 §16.8. Duties of the commissioner relative to the boards and commission database

22 A.(1) The commissioner shall ~~ensure the website includes~~ establish a boards
23 and commissions database ~~that is electronically searchable by the public.~~

24 (2) All boards and commissions that submit information to commissioner
25 pursuant to R.S. 49:1301, et seq. shall be required to provide information pursuant
26 to this Subpart.

27 * * *

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

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

3 ~~(2) Provide a link to or incorporate the annual reports submitted to the~~
4 ~~legislature by the legislative auditor on boards, commissions, and like entities under~~
5 ~~R.S. 24:513.2(E).~~

6 §16.10. Duties of the commissioner relative to the incentives database

7 A.(1) The commissioner shall ~~ensure the website includes~~ establish an
8 incentives database ~~that is electronically searchable by the public.~~

9 * * *

10 (3) Such information shall be provided no later than six months after the
11 effective date of such incentive expenditures and shall be updated as needed no less
12 than every twelve months thereafter. The state agencies that administer such
13 programs shall provide, ~~or shall require the beneficiaries of each program to provide,~~
14 sufficient information to satisfy the requirements of this Subsection. ~~The direct~~
15 ~~recipient shall assume responsibility for reporting the information required in this~~
16 ~~Section.~~

17 * * *

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

20 * * *

21 (3) The estimated net new jobs and/or payroll, if available.

22 * * *

23 (8) The actual total capital investment or actual total state expenditures,
24 whichever is relevant based upon the incentive expenditure program being reported
25 on if available.

26 (9) The annual and total actual value of the benefits to such recipient if
27 available.

1 §16.12. Duties of the commissioner relative to the performance database

2 A. The commissioner shall ~~ensure the website includes~~ establish a
3 performance database ~~that is electronically searchable by the public.~~

4 * * *

5 §16.13. Compliance auditing

6 * * *

7 C.(1) The commissioner shall report agency noncompliance with this
8 Subpart to the Joint Legislative Committee on the Budget on at least a quarterly
9 basis.

10 (2) The commissioner shall report agency noncompliance with this Subpart
11 to the legislative auditor on at least a quarterly basis. The legislative auditor shall
12 request that any reports of noncompliance be added as an agenda item for the next
13 scheduled Legislative Audit Advisory Committee meeting. Upon request by the
14 commissioner or after six months of noncompliance, the legislative auditor shall
15 intervene to compel compliance.

16 * * *

17 Section 4. R.S. 39:16.3(B), 16.4(B), 16.5(B)(1), (2), and (3) and (D), 16.6(B), 16.7,
18 16.8(B), 16.9, 16.10(B), 16.11, 16.13(D)(2), and 16.14 are hereby repealed in their entirety.

19 Section 5. The commissioner of administration and the legislative auditor shall
20 establish a transition plan to ensure the effective and efficient transfer of information from
21 the Louisiana Fiscal Transparency Website to the Louisiana Transparency Portal and to
22 effectuate the purposes and requirements of this Act. The commissioner of administration
23 and the legislative auditor shall report progress to the legislature at the close of each month
24 until the transition is complete. The commissioner of administration shall have until July 1,
25 2025, to include any information in a dataset that is required by Subpart D of Part I of
26 Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950 that is not
27 included as of July 1, 2023. Prior to July 1, 2026, the legislative auditor is not required to
28 include any information required by Section 1 of this Act on the Louisiana Transparency

1 Portal for any agency which does not maintain data on the LaGov statewide enterprise
2 resource planning system.

3 Section 6.(A) The provisions of this Section and of Sections 3, 4, and 5 of this Act
4 shall become effective upon signature by the governor or, if not signed by the governor,
5 upon expiration of the time for bills to become law without signature by the governor, as
6 provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the
7 governor and subsequently approved by the legislature, the provisions of this Section and
8 of Sections 3, 4, and 5 of this Act shall become effective on the day following such approval.

9 (B) The provisions of Sections 1 and 2 of this Act shall become effective when an
10 Act of the Legislature of Louisiana containing a specific appropriation to implement the
11 provisions of Section 1 of this Act becomes effective.

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 Reengrossed

2023 Regular Session

Ivey

Abstract: Provides for the La. Transparency Portal and the duties of the legislative auditor with respect to the portal and a special fund for the support of those functions and duties and revises 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 revises present law and provides that the commissioner instead maintains the information as datasets and provides for the transfer of those datasets to the legislative auditor for La. Transparency Portal. Proposed law removes the legislative branch and the judicial branch from requirements for submission of information to the commissioner of administration. Further provides for the powers and duties of the legislative auditor relative to the La. Transparency portal. Proposed law provides that the datasets provided to the auditor meet the information requirements for the 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 which do not maintain data on LaGov to report to the auditor the required information in the dataset for inclusion on the website monthly.

Further requires the portal to present information to the public and provide certain functions and information. Requires the following databases which shall include specific content and be electronically searchable 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 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.

Proposed law establishes the La. Transparency Fund 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. 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 that the commissioner of administration has until July 1, 2025, to include any information in a dataset required by present law that is not included as of July 1, 2023. Provides that prior to July 1, 2026, the auditor is not required to include any information on the portal for any agency which does not maintain data on LaGov. 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 relative to the revisions to the La. Fiscal Transparency Website (DOA), and the transition are effective upon signature of governor or lapse of time for gubernatorial action; and provides that provisions for the fund and the proposed law provisions for the auditor's duties and the La. Transparency Portal become effective upon an appropriation.

(Amends title of Subpart D of Part I of Chapter I of Subtitle I of Title 39, R.S. 39:16.1(4), 16.2, 16.3(A)(1), (3)(intro. para.), and (5) and (D), 16.4(A)(1), 16.5(A)(1) and (B)(intro. para.) and (4)(intro. para.), 16.6(A)(1) and (C)(7), 16.8(A) and (C), 16.10(A)(1) and (3) and (C)(intro. para) and (3), 16.12(A), and 16.13(C); Adds R.S. 24:513(D)(7) and R.S. 24:571-586 and R.S. 39:16.10(C)(8) and (9); Repeals R.S. 39:16.3(B), 16.4(B), 16.5(B)(1), (2), and (3) and (D), 16.6(B), 16.7, 16.8(B), 16.9, 16.10(B), 16.11, 16.13(D)(2), and 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.

The House Floor Amendments to the engrossed bill:

1. Rather than repeal provisions for La. Fiscal Transparency Website and the commissioner of administration's duties related thereto, revise those provisions to require the maintenance of datasets and databases and for the regular transfer of the data to the auditor for the La. Transparency Portal.
2. Remove advanced data analytics requirements on the auditor.
3. Remove requirement that the budget database on the La. Transparency Portal be electronically searchable and be presented in a dynamic and interactive format.
4. Remove requirement on a contractor to submit certain verifications to the Dept. of Revenue for the La. Transparency Portal relative to the contract database.
5. Include additional data requirements in the incentives databases for the La. Transparency Portal.
6. Give that the commissioner of administration until July 1, 2025, to include any information in a dataset required by present law that is not included as of July 1, 2023, and provides that prior to July 1, 2026, the auditor is not required to include any information on the portal for any agency which does not maintain data on LaGov.
7. Change effectiveness provisions.