

ACT No. 343

2023 Regular Session

HOUSE BILL NO. 288

BY REPRESENTATIVE FREIBERG

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.

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

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

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

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

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

10 Section 2. This Act shall become effective on July 1, 2023; if vetoed by the governor
11 and subsequently approved by the legislature, this Act shall become effective on July 1,
12 2023, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____