

RÉSUMÉ DIGEST

ACT 343 (HB 288)

2023 Regular Session

Freiberg

Existing 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.

New law requires an auditee, by July 31st 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 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. Requires the legislative auditor to make progress reports available to the public in the same manner as performance audits.

New 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. 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 warrants public discussion at a meeting of the council.

New law requires the legislative auditor to compile information received pursuant to new law into a report, together with any recommendations for legislation related thereto, and to submit the report to the legislature by Feb. 15th of each year.

Effective July 1, 2023.

(Adds R.S. 24:522.1)