

SENATE BILL NO. 248

BY SENATOR WOMACK AND REPRESENTATIVES BILLINGS, BUTLER,  
WILFORD CARTER, CHASSION, GADBERRY, HORTON,  
LARVADAIN AND SCHAMERHORN

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AN ACT

To enact R.S. 24:513(A)(9), relative to the legislative auditor; to require the legislative auditor to audit certain capital outlay procedures; to provide for audits of nonstate entities that receive funding through the capital outlay program; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 24:513(A)(9) is hereby enacted to read as follows:

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

A.(1) \* \* \*

**(9) The legislative auditor shall have the sole authority to compile financial statements and to examine, audit, or review the books and accounts of any nonstate entity, including any local government entity or quasi-public entity, that receives funding for the construction of a new project through the Capital Outlay Act pursuant to R.S. 39:112(E)(4). Failure of a nonstate entity, including any local government entity or quasi-public entity, to comply with the**

