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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Ashley Menou.

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## DIGEST

LaFleur (SB 386)

Present law requires the financial statements of local officials and governing authorities to be audited by the legislative auditor.

Proposed law requires the financial statements of parish political subdivisions to be audited by the legislative auditor.

Proposed law adds the total compensation and benefits of the chief executive officer, political subdivision head, and/or agency head to the information reported by local or parish agencies and political subdivisions and audited by the legislative auditor.

Proposed law requires public agencies to report the total compensation benefits of their chief executive office in a supplemental report within their financial statements.

Effective August 1, 2014.

(Amends R.S. 24:513(A)(3))