

SENATE BILL NO. 386

BY SENATOR LAFLEUR

1 AN ACT

2 To amend and reenact R.S. 24:513(A)(3), relative to the legislative auditor; to provide for
3 the content of financial statements of local auditees; and to provide for related
4 matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 24:513(A)(3) is hereby amended and reenacted 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;
9 subpoena power

10 A.(1)(a) * * *

11 (3) The financial statements of the offices of the independently elected public
12 local officials, including judges, sheriffs, clerks of court, assessors, and district
13 attorneys, all parish governing authorities, **all political subdivisions created by**
14 **parish governing authorities or by law**, and all districts, boards, and commissions
15 created by parish governing authorities either independently or in conjunction with
16 other units of government, school boards, district public defender offices,
17 municipalities, **all political subdivisions created by municipal governing**
18 **authorities**, and all boards and commissions created by municipalities, either
19 independently or in conjunction with other units of government, city courts, quasi-
20 public agencies, housing authorities, mortgage authorities, or other political
21 subdivisions of the state not included within the state's Comprehensive Annual
22 Financial Reports, hereinafter collectively referred to as "local auditee", shall be
23 audited or reviewed by licensed certified public accountants subject to Paragraphs
24 (5) and (6) of this Subsection, but may be audited by the legislative auditor pursuant
25 to Paragraph (4) of this Subsection. **The total compensation, reimbursements, and**
26 **benefits of an agency head or political subdivision head or chief executive officer**
27 **related to the position, including but not limited to travel, housing, unvouchered**

