

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 67** SLS 17RS 242

Bill Text Version: **REENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 11, 2017 12:28 PM	Author: FANNIN
Dept./Agy.: Statewide	Analyst: Alan M. Boxberger
Subject: Provides relative to certain appropriations	

APPROPRIATIONS RE NO IMPACT See Note Page 1 of 1
Provides relative to certain appropriations. (8/1/17)

Present law provides for the examination requirements and submission of audits by entities subject to review of the legislative auditor; provides for submission to the legislative auditor of sworn financial statements and filing of engagement agreements by certain local auditees or quasi-public agencies; and provides that no funds appropriated in the general appropriations act, the capital outlay act, or other appropriation act, shall be released or provided to any recipient of an appropriation if, when, and for as long as, the recipient fails or refuses to comply with present law.

Proposed law prohibits public entities not in compliance with present law from letting any public contract that utilizes any state funds, whether received through direct appropriation or through transfer from another public entity, or whose funding relies on the full faith and credit of the state. Proposed law directs entities returning to audit compliance to inform the Legislative Audit Advisory Council and upon confirmation be released from contracting restrictions.

EXPENDITURES	2017-18	2018-19	2019-20	2020-21	2021-22	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2017-18	2018-19	2019-20	2020-21	2021-22	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

Currently no state agencies are included on the Louisiana Legislative Auditor noncompliance list. There are a variety of small political subdivisions that have been unresponsive to legislative audit requirements. These entities' legal inability to issue contracts does not create an operational impact for the state, but may limit those entities' ability to access and expend state funds.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Evan Brasseaux

Evan Brasseaux
Staff Director