

2020 Regular Session

HOUSE BILL NO. 309

BY REPRESENTATIVE GAROFALO

FISCAL CONTROLS: Adds local government to the Louisiana Fiscal Transparency Website known as Louisiana Checkbook

1 AN ACT

2 To amend and reenact R.S. 39:16.1(2) and (4), 16.2, 16.3(A)(1) and (3) and (D), 16.4(A)(1),
3 (B)(1) and (2), and (C)(2)(f), 16.5(A)(2), 16.6(A)(2) and (C)(7), 16.7(A)(2), (B), and
4 (C)(10), 16.9(A), (B)(introductory paragraph), and (C)(introductory paragraph), (1),
5 (3), (4), and (5), 16.13(A), (B), and (D), and 16.14, relative to reporting of public
6 fiscal information; to provide relative to the Louisiana Fiscal Transparency Website;
7 to require local government to comply with the reporting and disclosure
8 requirements for the website; to provide relative to the duties and authority of the
9 commissioner of administration relative to such requirements; to provide relative to
10 the duties and authority of the legislative auditor relative to such requirements; to
11 provide for effectiveness; and to provide for related matters.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. R.S. 39:16.1(2) and (4), 16.2, 16.3(A)(1) and (3) and (D), 16.4(A)(1),
14 (B)(1) and (2), and (C)(2)(f), 16.5(A)(2), 16.6(A)(2) and (C)(7), 16.7(A)(2), (B), and
15 (C)(10), 16.9(A), (B)(introductory paragraph), and (C)(introductory paragraph), (1), (3), (4),

1 and (5), 16.13(A), (B), and (D), and 16.14 are hereby amended and reenacted to read as
2 follows:

3 SUBPART D. STATE FISCAL TRANSPARENCY WEBSITE

4 §16.1. Definitions

5 As used in this Subpart, the following words, terms, and phrases shall have
6 the meanings ascribed to them in the Section:

7 * * *

8 (2) "Contract" means all types of ~~state~~ agreements, regardless of what the
9 agreements may be called, of ~~state~~ agencies, including orders, grants, and documents
10 purporting to represent grants which are for the purchase or disposal of supplies,
11 services, major repairs, or any other item. "Contract" shall include awards and
12 notices of award, contracts of a fixed-price, cost, cost-plus-a-fixed-fee, or incentive
13 type; contracts providing for the issuance of job or task orders; leases; letter
14 contracts; purchase orders; memoranda of understanding between ~~a state~~ an agency
15 and a nonstate entity; cooperative endeavor agreements between ~~a state~~ an agency
16 and a nonstate entity; incentive expenditure documentation; and personal,
17 professional, consulting, and social services contracts.

18 * * *

19 (4) "~~State agency~~ Agency" solely for the purposes of this Subpart means any
20 ~~state~~ office, department, board, commission, institution, division, officer or other
21 person, or functional group, heretofore existing or hereafter created, that is
22 authorized to exercise, or that does exercise, any functions of ~~the state or local~~
23 ~~government of the state in the executive, legislative, or judicial branch, including~~
24 ~~higher education agencies, and state retirement systems~~ in any branch thereof.

25 §16.2. Duties of the commissioner relative to the Louisiana Fiscal Transparency
26 Website

27 The commissioner, subject to legislative appropriation, shall establish and
28 maintain the Louisiana Fiscal Transparency Website, a centralized, searchable
29 website, hereinafter to be referred to as "Louisiana Checkbook", that provides

1 information to the public about data and reports of ~~state~~ expenditures, contracts,
2 incentive expenditures, revenues, and other financial matters of state and local
3 government. The website shall serve as an interactive portal for the public to access
4 ~~state~~ this fiscal information.

5 §16.3. Duties of the commissioner relative to the functionality, content,
6 accessibility, reporting of the website

7 A.(1) All agencies, ~~boards, commissions, departments, institutions of higher~~
8 ~~education, legislature, and judiciary~~ are directed to furnish information, reports, aid,
9 services, and assistance as may be requested by the commissioner of administration
10 in the performance of the commissioner's responsibilities as set forth in this Subpart.

11 * * *

12 (3) All ~~state~~ agencies, ~~higher education agencies, the judicial branch, and the~~
13 ~~legislative branch~~ which are not maintained on the LaGov statewide enterprise
14 resource planning system shall either:

15 * * *

16 D. The commissioner shall ensure that the website contains the following
17 information relative to all databases as possible and applicable:

18 (1) All relevant data points that are collected in each ~~state~~ agency
19 information system shall be submitted.

20 (2) All data points that are capable to be collected in each ~~state~~ agency
21 information system shall be submitted.

22 §16.4. Duties of the commissioner relative to the expenditure database

23 A.(1) The commissioner shall ensure the website includes an expenditure
24 database that is electronically searchable by the public and contains reporting of
25 expenditures by each budget unit in the executive budget and by each unit of local
26 government.

27 * * *

1 B. The expenditure database shall have the following functionality:

2 (1) Search and aggregate expenditures by individual and multiple budget
3 units, ~~and programs,~~ and units of local government.

4 (2) Search and aggregate payments to individual vendors and governmental
5 entities, including the total amount of ~~state~~ payments issued to individual vendors
6 and governmental entities.

7 * * *

8 C. The expenditure database shall include the following content:

9 * * *

10 (2) Where available, for each expenditure, the database shall include the
11 following information:

12 * * *

13 (f) The funding source, including the categorical code and the ~~state~~ fund or
14 account from which the expenditure is accounted.

15 * * *

16 §16.5. Duties of the commissioner relative to the contracts database

17 A.

18 * * *

19 (2) All ~~state~~ agencies shall be required to provide information pursuant to
20 this Subpart.

21 * * *

22 §16.6. Duties of the commissioner relative to the payroll database

23 A.

24 * * *

25 (2) All ~~state~~ agencies shall be required to provide information pursuant to
26 this Subpart.

27 * * *

28 C. The employment and payroll database shall include the following content:

29 * * *

1 (7) The Louisiana Checkbook shall contain information regarding the
2 number of authorized positions and the number of vacant positions for each
3 institution of higher education, ~~and~~ each budget unit contained in the General
4 Appropriation Act and the Ancillary Appropriation Act, and each unit of local
5 government.

6 §16.7. Duties of the commissioner relative to the report database

7 A.

8 * * *

9 (2) All ~~state~~ agencies shall be required to provide information pursuant to
10 this Subpart.

11 B. The reports database shall ~~have the following functionality:~~

12 (~~1~~) ~~Shall~~ be organized and searchable in an intuitive manner.

13 C. The reports database shall include the following content:

14 * * *

15 (10) The website shall contain or provide access to ~~state~~ agency reports
16 required by law.

17 * * *

18 §16.9. Duties of the commissioner relative to the state debt database

19 A.(1) The commissioner shall ensure the website includes a ~~state~~ debt
20 database that is electronically searchable by the public.

21 (2) The state treasurer shall establish and maintain the ~~state~~ debt database
22 and provide access or integration to the database.

23 (3) All agencies, ~~boards, commissions, and departments of the state~~ are
24 directed to furnish information, reports, aid, services, and assistance to the extent
25 allowed by state and federal law and regulations as may be requested by the state
26 treasurer in the performance of the treasurer's responsibilities as set forth in this
27 Subsection.

28 B. The ~~state~~ debt database shall have the following functionality:

29 * * *

1 C. The ~~state~~ debt database shall include the following content:

2 (1) Amounts and categories of ~~state~~ agency debt, such as pensions, post-
3 employment benefit obligations, and capital construction.

4 * * *

5 (3) Annual costs of debt service by category, ~~and~~ state budget unit, and unit
6 of local government.

7 (4) Sources of funding for ~~state~~ agency debt obligations.

8 (5) The per capita costs of ~~state~~ agency debt.

9 * * *

10 §16.13. Compliance auditing

11 A. All ~~state~~ agencies shall submit to the commissioner comprehensive data
12 sufficient to comply with the provisions of this Subpart. This data shall be of the
13 type, extent, format, frequency, and timing specified by the commissioner.

14 B. Internal auditors of ~~state~~ agencies required to have an internal audit
15 function shall report to the commissioner any findings of ~~state~~ agencies, contractors,
16 grantees, vendors, or recipients of state funding that are not in compliance with the
17 requirements of this Subpart.

18 * * *

19 D.(1) The legislative auditor shall perform periodic and unscheduled reviews
20 of ~~state~~ agencies, contractors, grantees, vendors, or recipients of state funds to ensure
21 compliance with this Subpart. The auditor shall report to the commissioner and the
22 Joint Legislative Committee on the Budget any audit finding of noncompliance with
23 the requirements of this Subpart.

24 (2) The auditor shall submit to the commissioner for publication on the
25 website, all audits performed as authorized by ~~a state~~ an agency contract,
26 expenditure, or incentive expenditure.

27 * * *

1 §16.14. No authority to review, approve, or deny expenditures of the legislature or
 2 the judiciary
 3 If the judicial branch, ~~or the legislative branch,~~ or a unit of local government
 4 elects to join the LaGov statewide enterprise resource planning system, as opposed
 5 to being linked to LaGov through a portal, no provision of this Subpart shall be
 6 construed as conferring upon the division of administration any authority to review,
 7 approve, or deny any expenditure or contract entered into by the legislature, ~~or by the~~
 8 judiciary, or the unit of local government or to impose any requirement on the
 9 legislature, ~~or the judiciary,~~ or the unit of local government to take any action other
 10 than to disclose expenditures and contracts entered into on or after July 1, 2018.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 309 Original

2020 Regular Session

Garofalo

Abstract: Provides for local government information to be accessible on the Louisiana Fiscal Transparency Website known as Louisiana Checkbook.

Present law (R.S. 39:16.1 et seq.) requires the commissioner of administration, subject to legislative appropriation, to establish and maintain the Louisiana Fiscal Transparency Website, a centralized, searchable website, referred to as "Louisiana Checkbook", that provides information to the public about data and reports of state expenditures, contracts, incentive expenditures, revenues, and other financial matters.

Present law applies to each state agency, which is defined as any state office, department, board, commission, institution, division, officer or other person, or functional group, heretofore existing or hereafter created, that is authorized to exercise, or that does exercise, any functions of the government of the state in the executive, legislative, or judicial branch, including higher education agencies and state retirement systems.

Present law requires the website to include the following searchable databases which include certain specified information: an expenditure database, a contracts database, a payroll database, a reports database, a boards and commissions database, a state debt database, an incentives database, and a dedicated funds database.

Present law requires the website to be presented in a manner that is intuitive to members of the general public and provides for the following functionality:

- (1) Access all related databases and features of the website at no cost to the public or without the requirement of user registration.
- (2) Search and aggregate data by all possible query combinations.

- (3) Download and print reports, graphs, charts, tables, or information yielded by a search of the database.
- (4) Provide for appropriate graphical presentation and manipulation.
- (5) Access all related databases and features of the website with optimization for desktop and mobile platforms.
- (6) Allow for the ability to share information on social media.

Present law prohibits the website from including certain personal information and information that is confidential pursuant to state or federal law.

Present law requires agencies to furnish information, reports, aid, services, and assistance as may be requested by the commissioner of administration in the performance of the commissioner's responsibilities as set forth in present law.

Present law provides that all agencies which are not maintained on the LaGov statewide enterprise resource planning system shall either elect to join the LaGov statewide enterprise resource planning system or report the information required in present law to the office of technology services in the division of administration in the same format and manner as provided in present law. Provides that all reporting shall be submitted electronically and in the same manner as prescribed for all agencies in the LaGov statewide enterprise resource planning system. Requires the information on the website to be updated at least monthly.

Present law requires the internal auditors of agencies required to have an internal audit function to report to the commissioner any findings of agencies, contractors, grantees, vendors, or recipients of state funding that are not in compliance with the requirements of present law. Requires the commissioner to report agency noncompliance with present law to the Joint Legislative Committee on the Budget on at least a quarterly basis.

Present law requires the legislative auditor to perform periodic and unscheduled reviews of state agencies, contractors, grantees, vendors, or recipients of state funds to ensure compliance with present law. Requires the auditor to report to the commissioner and the Joint Legislative Committee on the Budget any audit finding of noncompliance. Further requires the auditor to submit to the commissioner for publication on the website all audits performed as authorized by an agency contract, expenditure, or incentive expenditure.

Present law provides that any state agency whose internal audit or legislative audit contains findings indicating a violation of the constitution or laws of this state or findings of fraud, waste, and abuse, shall be subject to periodic and unscheduled investigative audits by the internal auditor or the legislative auditor for a probationary period of not less than three years.

Proposed law retains present law and additionally applies present law to any office, department, board, commission, institution, division, officer or other person, or functional group, heretofore existing or hereafter created, that is authorized to exercise, or that does exercise, any functions of local government.

Effective Jan. 1, 2021.

(Amends R.S. 39:16.1(2) and (4), 16.2, 16.3(A)(1) and (3) and (D), 16.4(A)(1), (B)(1) and (2), and (C)(2)(f), 16.5(A)(2), 16.6(A)(2) and (C)(7), 16.7(A)(2), (B), and (C)(10), 16.9(A), (B)(intro. para.), and (C)(intro. para.), (1), (3), (4), and (5), 16.13(A), (B), and (D), and 16.14)