
DIGEST

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HB 539 Original

2020 Regular Session

Ivey

Abstract: Defines "audit reports" to include any publication or reporting by the legislative auditor to the legislature, in whatever form, or any reporting by the legislative auditor required by law.

Present law provides that the legislative auditor shall have authority to compile financial statements and to examine, audit, or review the books and accounts of the state treasurer, all public boards, commissions, agencies, departments, political subdivisions of the state, public officials and employees, public retirement systems, municipalities, and all other public or quasi public agencies or bodies, collectively referred to as the "auditee". Provides that the scope of the examinations may include financial accountability, legal compliance and evaluations of the economy, efficiency, and effectiveness of the auditee's programs or any combination of the foregoing. Provides for specific types and frequency of audit requirements.

Present law (R.S. 24:513(G)) further provides that audit reports issued or accepted by the legislative auditor pursuant to present law (R.S. 24:513—audit law or R.S. 46:1064(B)—hospital service district audits), shall be subject to the Public Records Law and shall be available in the legislative auditor's office three days after the date of issuance of the reports. Specifies that such availability does not apply to any documents, data, or information furnished the legislative auditor which are deemed confidential by law. Present law further provides that an application for a temporary restraining order, preliminary injunction, or permanent injunction barring the release of an audit report shall be assigned for hearing by the court not less than two nor more than ten days after service of the petition for a temporary restraining order, preliminary injunction, or permanent injunction. Requires any order granting or denying the relief prayed for to be rendered by the court within 48 hours following the conclusion of the hearing. Specifies that if an aggrieved party seeks an appeal, the appeal shall be filed not later than the seventh day after the judgment is rendered and tried on the original records and by preference over all other cases. Requires the appellate court to render its decision within 10 days after submission.

Proposed law defines "audit reports" for the purposes of present law (R.S. 24:513(G)) to include any publication or reporting by the legislative auditor to the legislature, in whatever form, or any reporting by the legislative auditor required by law and otherwise retains present law.

(Amends R.S. 24:513(G)(1))