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## DIGEST

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HB 497 Engrossed

2020 Regular Session

Ivey

**Abstract:** Requires, upon request by concurrent resolution or written request from the presiding officers, an auditee of state government to provide the legislative auditor with direct, electronic access to its data.

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 further provides that the authority granted to the legislative auditor to examine, audit, inspect or copy shall extend to all books, accounts, papers, documents, records, files, instruments, films, tapes, and any other forms of recordation, including but not limited to computers and recording devices, whether confidential or otherwise; however, the legislative auditor is required to comply with any and all restrictions imposed by law on documents, data, or information deemed confidential by law and furnished to the legislative auditor.

Proposed law provides that upon request, either pursuant to a concurrent resolution adopted by the legislature or a written joint request from the speaker of the House and the president of the Senate, an auditee of state government shall provide the legislative auditor with direct, electronic access to its data. Provides that the legislative auditor shall utilize the data to perform and fulfill his constitutional and statutory duties as a fiscal advisor to the legislature and to audit the fiscal records of the state and other entities. Requires the auditor to comply with any and all restrictions imposed by law on any of the data received pursuant to proposed law that is deemed confidential, privileged, or otherwise restricted, and requires any reports which use such data to be released or published in a manner that maintains any and all such restrictions. Proposed law specifies that it shall not be construed to require the Dept. of Revenue to provide electronic access to or disclose information which it is legally obligated by the Internal Revenue Service or by contract to keep confidential.

Proposed law further requires the legislative auditor to develop a plan for the implementation of proposed law and provides that the plan is subject to the review and approval of the Legislative Audit Advisory Council.

Proposed law provides that the legislature shall be responsible for all reasonable and verifiable costs related to establishing the portals or connectivity necessary for auditees to comply with proposed law.

Present law provides that any person who violates present law (R.S. 24:513) shall be fined not more than \$1000 and shall be deemed guilty of malfeasance and gross misconduct in office, and shall be subject to removal. Present law penalties are applicable to violations of proposed law.

(Adds R.S. 24:513(P))

#### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill:

1. Add provision that the legislative auditor's direct access to an auditee's data shall be upon request, either by concurrent resolution or written request from the presiding officers.
2. Add that proposed law shall not be construed to require the Dept. of Revenue to provide electronic access to or disclose certain confidential information.