

## RÉSUMÉ DIGEST

ACT 274 (HB 497)

2020 Regular Session

Ivey

Existing law authorizes the legislative auditor 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.

Existing law further provides that the authority granted to the legislative auditor to examine, audit, inspect, or copy extends 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.

New law additionally 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 electronic access to a synchronized copy of data points as they exist in the auditee's system. Provides that the legislative auditor shall utilize this 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 new 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. New law further requires the legislative auditor to develop a plan for the implementation of new law and provides that the plan is subject to the review and approval of the Legislative Audit Advisory Council. New law provides that any costs related to establishing the portals or connectivity necessary for auditees to comply with new law shall be subject to the approval of the speaker of the House of Representatives and the president of the Senate.

New law specifies that it does not apply to the Dept. of Justice or the Dept. of State and further specifies that it shall not be construed to require electronic access to information if the information is protected by attorney-client privilege or if disclosure of the information is prohibited by federal law, rule, or regulation or contractual obligation.

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

Effective Aug. 1, 2020.

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