

2024 Regular Session

SENATE BILL NO. 146

BY SENATOR LUNEAU

LEGISLATIVE AUDITOR. Provides relative to the authority of the legislative auditor.  
(8/1/24)

1 AN ACT

2 To amend and reenact R.S. 24:513(I), relative to the authority of the legislative auditor; to  
3 provide for exceptions to authority of the legislative auditor to examine, audit,  
4 inspect or copy certain records; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 24:513(I) is hereby amended and reenacted to read as follows:

7 §513. Powers and duties of legislative auditor; audit reports as public records;  
8 assistance and opinions of attorney general; frequency of audits;  
9 subpoena power

10 \* \* \*

11 I. The authority granted to the legislative auditor in this Section to examine,  
12 audit, inspect or copy shall extend to all books, accounts, papers, documents, records,  
13 files, instruments, films, tapes, and any other forms of recordation, including but not  
14 limited to computers and recording devices, whether confidential, or privileged; or  
15 otherwise except as to records subject to an evidentiary privilege as provided for  
16 in the Code of Evidence or where the legislative auditor's access to such records  
17 is expressly prohibited by law. However, the legislative auditor shall comply with

1 any and all restrictions imposed by law on documents, data, or information deemed  
2 confidential **or privileged** by law and furnished to the legislative auditor.

3 \* \* \*

---

The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Heather McKnight.

---

DIGEST

SB 146 Engrossed

2024 Regular Session

Luneau

Present law provides for the authority of the legislative auditor to examine, audit, inspect or copy all books, accounts, papers, documents, records, files, instruments, films, tapes, and any other formats of records, including confidential items, with the qualification that the legislative auditor shall 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 retains present law and further provides that the legislative auditor shall also have authority to examine, audit, inspect or copy documents, data, or information deemed privileged, except for records subject to an evidentiary privilege as provided for in the Code of Evidence or where the legislative auditor's access to such records is expressly prohibited by law.

Effective August 1, 2024.

(Amends R.S. 24:513(I))