
HOUSE COMMITTEE AMENDMENTS

2026 Regular Session

Substitute for Original House Resolution No. 80 by Representative Carlson as proposed by the House Committee on Appropriations

This document reflects the content of a substitute bill but is not in a bill form; page numbers in this document DO NOT correspond to page numbers in the substitute bill itself.

To direct the Board of Regents, the Board of Supervisors for the University of Louisiana System, the Board of Supervisors of the Louisiana State University and Agricultural and Mechanical College, the Board of Supervisors of Southern University and Agricultural and Mechanical College, and the Board of Supervisors of Community and Technical Colleges to each cause their respective internal auditor to conduct a fiscal review of all state and federal funds expended in furtherance of the executive budget objective requiring numeric increases in "underrepresented minority (all races other than white, Asian, non-residents & unknown/not reported)" completers from Fiscal Year 2021-2022 through Fiscal Year 2025-2026; to transmit each such fiscal review to the legislative auditor; and to direct the legislative auditor to consolidate those submissions into a single written report to the legislature.

WHEREAS, the Executive Budget Supporting Document for Higher Education for Fiscal Year 2025-2026, and similar documents for Fiscal Years 2021-2022 through 2024-2025, include a specific objective requiring numeric increases in "underrepresented minority (all races other than white, Asian, non-residents & unknown/not reported)" completers in a given academic year, adopted at the statewide policy level and mirrored in institution-level budget objectives across multiple systems and campuses; and

WHEREAS, this specific "underrepresented minority completers" objective appears in the following program objectives within the executive budget supporting documents, which constitute the known universe of objectives identified through review of executive budget supporting documents for Fiscal Years 2021-2022 through 2025-2026:

19-671 Board of Regents:

6711 - Board of Regents, Objective 6711-09

19-600 Louisiana State University Board of Supervisors:

6003 - LSU Alexandria, Objective 6003-09

6007 - LSU Shreveport, Objective 6007-08

19-615 Southern University Board of Supervisors:

6151 - Southern University Board of Supervisors, Objective 6151-11

6152 - Southern University-Agricultural & Mechanical College (Baton Rouge), Objective 6152-08

6154 - Southern University at New Orleans, Objective 6154-08

19-620 University of Louisiana System Board of Supervisors:

6203 - Grambling State University, Objective 6203-08

6204 - Louisiana Tech University, Objective 6204-08

6205 - McNeese State University, Objective 6205-08

6206 - University of Louisiana at Monroe, Objective 6206-08

6209 - University of Louisiana at Lafayette, Objective 6209-08

19-649 Louisiana Community and Technical Colleges Board of Supervisors (LCTCS):

6492 - Baton Rouge Community College

6493 - Delgado Community College

6494 - Nunez Community College

6495 - Bossier Parish Community College

6496 - South Louisiana Community College

6497 - River Parishes Community College

6498 - Louisiana Delta Community College

6499 - Northwest Louisiana Technical Community College

649A - SOWELA Technical Community College

649B - L.E. Fletcher Technical Community College

649D - Northshore Technical Community College

649E - Central Louisiana Technical Community College; and

WHEREAS, public funds appropriated by the Legislature have been expended in furtherance of this objective, including but not limited to staff salaries and benefits, targeted

recruitment and retention programs, scholarships and financial awards, data reporting infrastructure, and vendor and consultant contracts; and

WHEREAS, the Louisiana House of Representatives has a constitutional and statutory duty to exercise oversight over the expenditure of public funds.

WHEREAS, pursuant to R.S. 17:3351(I), each postsecondary education management board identified in this Resolution—the Board of Supervisors for the University of Louisiana System, the Board of Supervisors of the Louisiana State University and Agricultural and Mechanical College, the Board of Supervisors of Southern University and Agricultural and Mechanical College, and the Board of Supervisors of Community and Technical Colleges—is required by law to maintain an internal audit function and an office of the chief audit executive conforming to the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing, with existing access to the financial records, personnel cost allocations, grant compliance documentation, and vendor contract files of every campus and institution within its system; and

WHEREAS, R.S. 17:3138.6 requires the Board of Regents to maintain an internal audit function, which is administered through a contracted audit firm, to conduct annual risk assessments and audits of Board of Regents programs and is subject to the same direction and cooperation requirements applicable to all state agencies pursuant to R.S. 24:522(D)(1); and

WHEREAS, pursuant to 2 CFR §200.302 and related provisions of the Uniform Guidance implementing the Single Audit Act (31 U.S.C. §7501 et seq.), each institution identified in this Resolution is legally required, as a condition of receiving federal financial assistance, to maintain financial management systems and records that identify the source and application of funds for federally-assisted activities and documentation that encompasses the categories of expenditure this Resolution directs the system boards to examine; and

WHEREAS, pursuant to Louisiana Revised Statute 24:522(D)(1), all state agencies and their officials and staff are required by law to assist the legislative auditor and to furnish such information, reports, aid, services, and assistance as the legislative auditor may request, all without any cost or charge of any nature to the legislative auditor, and every board,

system, and institution identified in this Resolution is a state agency subject to that requirement; and

WHEREAS, directing each system board's internal audit function to conduct the fiscal review within its own system, and directing the legislative auditor to serve as the consolidating and reporting authority, makes maximum use of existing audit infrastructure, minimizes cost to the state, and produces a unified legislative report without requiring the legislative auditor to conduct original field audit work at each institution.

THEREFORE, BE IT RESOLVED that the House of Representatives of the Legislature of Louisiana does hereby direct the Board of Regents, the Board of Supervisors for the University of Louisiana System, the Board of Supervisors of the Louisiana State University and Agricultural and Mechanical College, the Board of Supervisors of Southern University and Agricultural and Mechanical College, and the Board of Supervisors of Community and Technical Colleges to each cause their respective internal audit function to conduct a fiscal review, limited in scope to all state and federal funds expended in furtherance of the specific executive budget objective requiring numeric increases in "underrepresented minority (all races other than white, Asian, non-residents & unknown/not reported)" completers, covering each public college and university within their respective system identified in this Resolution, for the period Fiscal Year 2021-2022 through Fiscal Year 2025-2026.

BE IT FURTHER RESOLVED that each system board's internal audit function shall conduct its review in accordance with applicable internal audit standards and the standardized reporting format issued by the Performance Audit Services division of the legislative auditor pursuant to this Resolution and shall identify, trace, and quantify all state and federal funds expended specifically in furtherance of the "underrepresented minority completers" objective, including all of the following:

- (1) Staffing costs - salaries, benefits, and contract personnel for positions dedicated in whole or in part to administering, tracking, or reporting on the "underrepresented minority completers" objective.

- (2) Programmatic expenditures - recruitment initiatives, retention services, scholarships, grants, stipends, and other financial awards targeted or prioritized on the basis of "underrepresented minority" status as defined in the objective.
- (3) Administrative and technology costs - data systems, reporting infrastructure, consultants, and third-party vendors engaged to collect, analyze, or report race-classified student completion data specifically in furtherance of this objective.
- (4) Performance-based funding or incentive payments received from the Board of Regents or any system board, in whole or in part, based on attainment of or progress toward the "underrepresented minority completers" objective.
- (5) Any federal grant funds received that were conditioned upon, or whose use was directed specifically in furtherance of, this objective.

BE IT FURTHER RESOLVED that each system board shall submit its completed review to the legislative auditor by December 31, 2026; shall maintain all supporting documentation and make it available to the legislative auditor upon request; and shall on the same day that the submission is made to the legislative auditor certify to the Speaker of the House of Representatives and the President of the Senate that the submission is complete;

BE IT FURTHER RESOLVED that the Performance Audit Services division of the legislative auditor shall, upon receipt of all system board submissions, consolidate the fiscal reviews into a single written report and transmit that report to the Speaker of the House of Representatives, the President of the Senate, the House and Senate Committees on Education, the House Appropriations Committee, and the Senate Finance Committee, no later than sixty days prior to the convening of the 2027 Regular Session of the Legislature of Louisiana, or as soon thereafter as practicable. The consolidated report shall include, at minimum:

- (1) A comprehensive accounting of all state and federal funds expended in furtherance of the "underrepresented minority completers" objective for the audit period, organized by board, system, and institution, drawn from the system board submissions.
- (2) A summary of findings for each board, system, and institution identified in this Resolution.

- (3) Any observations by the legislative auditor regarding the completeness, consistency, or quality of the system board submissions.

BE IT FURTHER RESOLVED that the Performance Audit Services division of the legislative auditor shall issue a standardized reporting format to each system board within thirty days of adoption of this Resolution, specifying the scope and documentation requirements for the fiscal reviews directed herein, so as to ensure consistency and comparability of submissions;

BE IT FURTHER RESOLVED that consistent with Louisiana Revised Statute 24:522(D)(1), all boards, systems, and institutions subject to this Resolution shall furnish such records, data, personnel access, and assistance as the legislative auditor shall request, without cost or charge of any nature to the legislative auditor;

BE IT FURTHER RESOLVED that each system board shall conduct its fiscal review and each institution within its system shall cooperate fully with its system board's internal audit function, all within existing appropriations and without creating additional cost to the state; and

BE IT FURTHER RESOLVED that a suitable copy of this resolution be transmitted to the legislative auditor and to each system board named herein.

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)]

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Directs the Board of Regents, the Board of Supervisors for the University of Louisiana System, the Board of Supervisors of the Louisiana State University and Agricultural and Mechanical College, the Board of Supervisors of Southern University and Agricultural and Mechanical College, and the Board of Supervisors of Community and Technical Colleges to each cause their respective internal auditor to conduct a fiscal review of all state and federal funds expended in furtherance of the executive budget objective requiring numeric increases in "underrepresented minority (all races other than white, Asian, non-residents & unknown/not reported)" completers from Fiscal Year 2021-2022 through Fiscal Year 2025-2026; to transmit each such fiscal review to the legislative auditor; and to direct the legislative auditor to consolidate those submissions into a single written report to the legislature.