

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HR 80** HLS 26RS 2469

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.: **w/ PROP HSE COMM AMD**

Sub. Bill For.:

Date: May 8, 2026	4:36 PM	Author: CARLSON
Dept./Agy.: Legislative Auditor		Analyst: Julie Silva
Subject: Higher education agency financial audits		

LEGISLATIVE AUDITOR

OR SEE FISC NOTE GF EX

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Directs the legislative auditor to conduct a comprehensive fiscal audit of all state and federal funds expended by the Board of Regents and certain boards of supervisors, colleges, and universities under its jurisdiction relative to certain executive budget metrics

Proposed resolution directs the Board of Regents, the University of Louisiana System, the Louisiana State University System, the Southern University System, and the Louisiana Community and Technical Colleges System to cause their respective internal audit functions to conduct fiscal reviews 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 for Fiscal Years 2021-2022 through 2025-2026. Requires each system to submit its review to the Legislative Auditor, who shall consolidate the submissions into a single written report to the legislature prior to the 2027 Regular Session. The reviews are required to identify staffing costs, programmatic expenditures, administrative and technology costs, performance-based funding or incentive payments, and federal grant funds associated with the objective.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total						
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

The proposed resolution is anticipated to increase workload for higher education management boards and institutions associated with conducting retrospective fiscal reviews, compiling supporting documentation, and coordinating submissions to the Louisiana Legislative Auditor (LLA). Louisiana public postsecondary systems and institutions generally maintain internal audit functions capable of conducting or coordinating such reviews within existing operational structures, while the Board of Regents (BOR) utilizes contracted audit services rather than maintaining a standalone internal audit staff.

However, the resolution expressly requires all activities and reviews to be conducted within existing appropriations and at no additional cost to the state. Accordingly, any increased workload or costs associated with performing the required reviews, whether through existing internal audit staff or contracted audit services, would need to be managed and absorbed within existing agency resources and budgets.

The LLA reports that any work associated with issuing reporting guidance, reviewing submissions, and compiling the consolidated legislative report can be absorbed within existing resources and is not anticipated to result in additional expenditures.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Patrice Thomas
Deputy Fiscal Officer