

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HR 264** HLS 26RS 5286  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.: **HR 80**

<b>Date:</b> May 12, 2026	5:30 PM	<b>Author:</b> CARLSON
<b>Dept./Agy.:</b> Public Postsecondary Education Systems		<b>Analyst:</b> Julie Silva
<b>Subject:</b> Higher education agency fiscal reviews		

BUDGETARY CONTROLS EG SEE FISC NOTE GF EX Page 1 of 1  
 Directs the Board of Regents and Boards of Supervisors of public postsecondary education institutions to conduct a fiscal review of all state and federal funds expended due to certain executive budget objectives and to transmit their findings to the LLA for consolidation into a report to the legislature

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 FY 22 to FY 26. 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 RS. 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.	<b>SEE BELOW</b>	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

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

**EXPENDITURE EXPLANATION**

The proposed resolution is anticipated to increase workload for public postsecondary management boards and institutions associated with conducting retrospective fiscal reviews, compiling supporting documentation, tracing historical expenditures, and coordinating submissions to the Louisiana Legislative Auditor (LLA). However, the entities identified in the resolution already maintain internal audit functions, financial management systems, grant compliance documentation, and expenditure reporting processes pursuant to existing state and federal audit and financial reporting requirements. The proposed resolution further relies upon existing internal audit infrastructure and existing institutional records maintained for federal grant compliance, annual audit, and financial reporting purposes.

Because the proposed resolution expressly requires all activities and reviews to be conducted within existing appropriations and without additional cost to the state, any resulting workload or administrative costs would be required to be managed and absorbed within existing agency resources and budgets. To the extent existing audit personnel or contracted audit resources are redirected to perform the reviews required by the resolution, other planned audit or compliance activities may require reprioritization.

The LFO anticipates that the requested information can generally be compiled utilizing existing financial, personnel, grant, and reporting systems already maintained by the institutions for audit, federal compliance, and financial reporting purposes. However, the total workload impact associated with compiling and reviewing historical expenditures across multiple fiscal years is indeterminable and will vary by system and institution depending upon the accessibility, organization, and level of detail of existing records.

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  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**Patrice Thomas**  
**Deputy Fiscal Officer**