

Regular Session, 2014

SENATE BILL NO. 386

BY SENATOR LAFLEUR

FISCAL CONTROLS. Provides relative to audits by the legislative auditor. (8/1/14)

1 AN ACT

2 To amend and reenact R.S. 24:513(A)(3), relative to the legislative auditor; to provide for  
3 the content of audits by the legislative auditor; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. R.S. 24:513(A)(3) is hereby amended and reenacted to read as follows:

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

9 A.(1)(a) \* \* \*

10 (3) The financial statements of the offices of the independently elected public  
11 local officials, including judges, sheriffs, clerks of court, assessors, and district  
12 attorneys, all parish governing authorities, **all political subdivisions created by**  
13 **parish governing authorities or by state statute**, and all districts, boards, and  
14 commissions created by parish governing authorities either independently or in  
15 conjunction with other units of government, school boards, district public defender  
16 offices, municipalities, and all boards and commissions created by municipalities,  
17 either independently or in conjunction with other units of government, city courts,

1 quasi-public agencies, housing authorities, mortgage authorities, or other political  
 2 subdivisions of the state not included within the state's Comprehensive Annual  
 3 Financial Reports, hereinafter collectively referred to as "local auditee", shall be  
 4 audited or reviewed by licensed certified public accountants subject to Paragraphs  
 5 (5) and (6) of this Subsection, but may be audited by the legislative auditor pursuant  
 6 to Paragraph (4) of this Subsection. **The total compensation, reimbursements, and**  
 7 **benefits of an agency head or political subdivision head/chief executive officer**  
 8 **related to their elected position and/or employment, including but not limited**  
 9 **to travel, housing, unvouchered expenses, per diem, registration fees and/or**  
 10 **other payments or reimbursements related to their position shall be reported**  
 11 **by the local or parish agencies and political subdivisions as a supplemental**  
 12 **report within the financial statement of the agency or political subdivision.** Any  
 13 person authorized to conduct an audit of a governmental entity pursuant to R.S.  
 14 37:77, shall be permitted to continue auditing that governmental entity subject to the  
 15 approval of the legislative auditor provided for in Paragraphs (5) and (6) of this  
 16 Subsection.

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

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#### DIGEST

Present law requires the financial statements of local officials and governing authorities to be audited by the legislative auditor.

Proposed law requires the financial statements of parish political subdivisions to be audited by the legislative auditor.

Proposed law adds the total compensation and benefits of the chief executive officer, political subdivision head, and/or agency head to the information reported by local or parish agencies and political subdivisions and audited by the legislative auditor.

Proposed law requires public agencies to report the total compensation benefits of their chief executive office in a supplemental report within their financial statements.

Effective August 1, 2014.

(Amends R.S. 24:513(A)(3))