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HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Abramson to Engrossed House Bill No. 1261 by Representative Abramson

1 AMENDMENT NO. 1

2 On page 1, line 2, after "To" delete the remainder of the line and delete lines 3 through 6 and
3 insert the following:

4 "enact R.S. 24:524 and R.S. 39:51.2, relative to appropriations to certain
5 nongovernmental entities; to require certain quasi public and nongovernmental
6 entities to submit certain information to the legislative auditor under certain
7 circumstances; to provide for definitions; to provide for requirements and
8 restrictions; to authorize the establishment and publication of guidelines; to require
9 the submission and publication of certain lists; to provide for an effective date; and
10 to provide for related matters."

11 AMENDMENT NO. 2

12 On page 1, delete lines 8 through 19 and delete pages 2 through 4 and insert the following:

13 "Section 1. R.S. 24:524 is hereby enacted to read as follows:

14 §524. Quasi public agencies or bodies and nongovernmental entities requesting or
15 receiving state monies; submission of information and documentation to the
16 legislative auditor; approval by the Joint Legislative Committee on the
17 Budget

18 A. Any quasi public agency or body, including any not-for-profit
19 organization and nongovernmental entity which is neither a budget unit nor a
20 political subdivision of the state, requesting or receiving state monies or assistance
21 through the General Appropriation Bill, capital outlay bill, or any supplemental
22 appropriation bill in any fiscal year shall submit information and documents to the
23 legislative auditor in accordance with the provisions of this Section and be approved
24 by the Joint Legislative Committee on the Budget prior to state monies or assistance
25 being appropriated or paid to such agency or body.

26 B. For purposes of this Section, the following words shall have the following
27 meanings unless the context clearly indicates otherwise:

28 (1) "Continuing entity" shall mean a quasi public agency or body which
29 received state monies or assistance in Fiscal Year 2015-2016 and which has reported
30 to the legislative auditor's office in the twelve months prior to receiving state monies
31 or assistance.

32 (2) "New entity" shall mean a quasi public agency or body which has not
33 requested or received state monies or assistance prior to Fiscal Year 2015-2016 or
34 which has not reported to the legislative auditor's office in the twelve months prior
35 to requesting or receiving state monies or assistance. After the first year of
36 compliance with the provisions of this Section, a "new entity" shall be considered a
37 "continuing entity" if the entity has received state monies or assistance and has
38 reported to the legislative auditor's office during its first year of operation.

39 (3) "Quasi public agency or body" shall mean and include any not-for-profit
40 organization, for-profit organization, and nongovernmental entity requesting or

1 receiving state monies or assistance in any fiscal year. The term shall also include
 2 a quasi public agency or body as defined in R.S. 24:513(A)(1)(b).

3 (4) "State monies or assistance" shall mean and include grants, loans,
 4 transfers of property, awards, direct line-item appropriations of state public funds,
 5 and federal funds which pass through the state before being appropriated to the quasi
 6 public agency or body. The term shall not include guarantees, membership dues,
 7 vendor contracts for goods and services related to administrative support for a state
 8 assistance program, assistance to private or parochial schools, assistance to private
 9 colleges and universities, or benefits to individuals.

10 C. New entity requesting or receiving state monies or assistance for the first
 11 time. Beginning in Fiscal Year 2015-2016 and each fiscal year thereafter, in order
 12 for a quasi public agency or body to be eligible to request or receive state monies or
 13 assistance, the quasi public agency or body shall submit the information and
 14 documents required pursuant to the provisions of this Subsection to the legislative
 15 auditor's office and shall be approved by the Joint Legislative Committee on the
 16 Budget. The information and documents required to be submitted to the legislative
 17 auditor shall include all of the following:

18 (1) The official name of the new entity as reflected in documentation
 19 submitted to the secretary of state's office.

20 (2) A complete and accurate listing of the board of directors of the new
 21 entity.

22 (3) Documentation certifying that all payroll taxes have been paid and are
 23 current.

24 (4) Financial statements for the new entity's most recent fiscal year.

25 (5) Documentation indicating that the new entity has contracted with a
 26 certified public accountant who is on the legislative auditor's approved list of
 27 certified public accountants. The documentation shall include certification that the
 28 documents and information submitted to the legislative auditor have been compiled
 29 by and attested to by the certified public accountant.

30 (6) Any additional information the legislative auditor may, in his discretion,
 31 deem necessary in order to ensure that the new entity meets minimum qualifications
 32 for requesting or receiving state monies or assistance.

33 D.(1) Continuing entity which received state monies or assistance in Fiscal
 34 Year 2015-2016 or thereafter. In order for a quasi public agency or body to be
 35 eligible to continue to receive state monies or assistance, the continuing entity shall
 36 submit all reports required pursuant to the provisions of R.S. 24:513(J)(1)(c)(i)
 37 through (iv) to the legislative auditor. The information and documents submitted to
 38 the legislative auditor shall also include any additional information the legislative
 39 auditor may, in his discretion, deem necessary in order to ensure that the continuing
 40 entity remains in good standing and continues to meet minimum qualifications for
 41 receipt of state monies or assistance.

42 (2) In order to determine that a continuing entity continues to remain in good
 43 standing, the legislative auditor may establish a system to rank or grade reports or
 44 audits submitted by continuing entities.

45 E.(1) The legislative auditor shall prepare a list containing new entities and
 46 continuing entities which have submitted information and documentation and which
 47 have met the requirements of this Section. The list shall be submitted to the Joint
 48 Legislative Committee on the Budget at least quarterly for approval and shall be
 49 posted on the legislative auditor's website. The chairman of the Joint Legislative
 50 Committee on the Budget shall compile a list of the entities approved by the
 51 committee within five working days of the date an entity is approved and shall
 52 submit the list to the legislative auditor. Upon receipt of the list from the chairman
 53 of the Joint Legislative Committee on the Budget, the legislative auditor shall post
 54 the list of approved entities on its website.

55 (2) Once a new or continuing entity is approved by the Joint Legislative
 56 Committee on the Budget, the entity shall be eligible to request or receive state
 57 monies or assistance. Any entity that fails to submit information or documentation
 58 to the legislative auditor in accordance with the requirements of this Section or fails
 59 to be approved by the Joint Legislative Committee on the Budget shall be ineligible

1 to request or receive state monies or assistance in the fiscal year for which the entity
2 fails to comply with the requirements of this Section.

3 (3) All entities requesting or receiving state monies or assistance shall
4 comply with the provisions of R.S. 39:6.

5 (4) No state agency shall contract with or pay monies to a quasi public entity
6 or body which fails to meet the provisions of this Section.

7 F. The legislative auditor shall establish guidelines and procedures in order
8 to implement the provisions of this Section. The guidelines and procedures shall
9 include but not be limited to additional information required to be submitted by new
10 or continuing entities, deadlines for submission of information or documentation,
11 and the establishment of a ranking or grading system for reports or audits. The
12 guidelines and procedures shall be established with input from the Louisiana
13 Association of Nonprofit Organizations and the Society of Louisiana Certified Public
14 Accountants and shall be posted on the legislative auditor's website for no less than
15 thirty days. The legislative auditor shall also submit the guidelines and procedures
16 to the Legislative Audit Advisory Council in order to receive public comment and
17 testimony prior to the procedures and guidelines becoming final.

18 Section 2. R.S. 39:51.2 is hereby enacted to read as follows:

19 §51.2. Quasi public agencies or bodies and nongovernmental entities requesting or
20 receiving state monies; submission of information and documentation to the
21 legislative auditor; approval by the Joint Legislative Committee on the
22 Budget

23 Any quasi public agency or body, including any not-for-profit
24 organization and nongovernmental entity which is neither a budget unit nor
25 a political subdivision of the state, requesting or receiving state monies or
26 assistance through the General Appropriation Bill, capital outlay bill, or any
27 supplemental appropriation bill in any fiscal year shall submit information
28 and documents to the legislative auditor in accordance with the provisions of
29 R.S. 24:524 and be approved by the Joint Legislative Committee on the
30 Budget prior to state monies or assistance being appropriated or transferred
31 to such agency or body.

32 Section 3. This Act shall become effective upon signature by the governor
33 or, if not signed by the governor, upon expiration of the time for bills to become law
34 without signature by the governor, as provided by Article III, Section 18 of the
35 Constitution of Louisiana. If vetoed by the governor and subsequently approved by
36 the legislature, this Act shall become effective on the day following such approval."