

SENATE BILL NO. 319

BY SENATORS DONAHUE AND THOMPSON

1 AN ACT

2 To enact R.S. 24:516.1, relative to reports of the legislative auditor; to provide for certain
3 annual audit reports to be filed with the Joint Legislative Committee on the Budget;
4 to provide for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 24:516.1 is hereby enacted to read as follows:

7 **§516.1. Annual reports filed with the Joint Legislative Committee on the**
8 **Budget**

9 **A.(1) The legislative auditor shall annually file copies of certain audit**
10 **reports released by his office with the Joint Legislative Committee on the**
11 **Budget. The legislative auditor shall file copies of audit reports prepared by his**
12 **office or accepted by the legislative auditor pursuant to R.S. 24:513(A) which**
13 **have a dollar impact of one hundred fifty thousand dollars or more relative to**
14 **the following:**

15 **(a) Waste or inefficiencies in government.**

16 **(b) Missed revenue collections.**

17 **(c) Erroneous or improper payments or overpayments by the state, its**
18 **departments, agencies, boards or commissions, including but not limited to tax**
19 **credits or rebates, among others.**

20 **(d) Theft of money.**

21 **(e) Failing to meet funding obligations such as pension or health benefit**
22 **requirements.**

23 **(f) Failure to comply with federal fund or grant requirements.**

24 **(g) Failure to comply with state funding requirements, including failure**
25 **to report as required.**

26 **(h) Misappropriation of funds.**

1 (i) Errors in or insufficient support for disaster expenditures.

2 (j) Accountability of public money associated with various disasters such
3 as the Deepwater Horizon event.

4 (2) In addition, the legislative auditor shall report any case where an
5 auditee fails to take corrective action on an audit finding which has a dollar
6 impact of one hundred fifty thousand dollars or more thereby causing a finding
7 to be reported for two or more consecutive years.

8 (3) Such reports shall be submitted quarterly to the Joint Legislative
9 Committee on the Budget. An annual report shall be compiled by the legislative
10 auditor and submitted and distributed to the committee by February fifteenth
11 each year. Contents of the report may be used in deliberations of the executive
12 budget. The reports may be filed electronically; however, the legislative auditor
13 shall make paper copies of such reports available to any of the members of the
14 Joint Legislative Committee on the Budget upon request.

15 Section 2. This Act shall become effective on July 1, 2014; if vetoed by the governor
16 and subsequently approved by the legislature, this Act shall become effective on July 1,
17 2014, or on the day following such approval by the legislature, whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____