

SENATE BILL NO. 161

BY SENATORS MURRAY AND WALSWORTH

1 AN ACT

2 To enact R.S. 24:524, relative to the legislative auditor; to provide for recovery of costs  
3 incurred by the legislative auditor to audit, investigate, or report possible fraud, theft,  
4 or other misappropriation; to provide for civil suits against the responsible party; to  
5 provide for assistance of the attorney general; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

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

8 **§524. Restitution of audit costs**

9 **A. All costs incurred by the legislative auditor to audit, investigate, or**  
10 **report possible fraud, theft or other misappropriation shall be recoverable by**  
11 **civil suit against the responsible party. Upon a finding of fraud, theft, or other**  
12 **misappropriation, the attorney general, at the request of the legislative auditor,**  
13 **is authorized to seek recovery on behalf of the legislative auditor of such costs**  
14 **through civil suit against the responsible party, and all costs and reasonable**  
15 **attorney fees incurred by the attorney general in the civil suit shall be**  
16 **recoverable from the responsible party.**

17 **B. The attorney general or the local district attorney prosecuting such**  
18 **crimes shall also seek restitution.**

19 **C. For the purposes of the Section, "responsible party" means the**  
20 **person or entity actually responsible for the misappropriation.**

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_