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## DIGEST

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HB 286 Original

2015 Regular Session

Pearson

**Abstract:** Requires an internal auditing function for postsecondary education and departments in the executive branch of state government with an appropriation of \$30 million or more.

Proposed law requires that the Board of Regents, the Louisiana Student Financial Assistance Commission, each postsecondary education management board, and the undersecretary, as defined in proposed law, of each department in the executive branch of state government with an appropriation of \$30 million or more establish an internal auditing function and a chief audit executive that will be responsible for adhering to the Institute of Internal Auditors, International Standards for the Professional Practice of Internal Auditing.

Present law provides that one of the duties of the Department of Environmental Quality, executive office of the secretary is to provide internal audits.

Proposed law deletes present law due to the internal audit requirements of the undersecretary in proposed law.

(Amends R.S. 36:238(B)(1); Adds R.S. 17:3023(B), 3138.5, 3351(H) and R.S. 36:8.2)