

2015 Regular Session

SENATE BILL NO. 239

BY SENATOR LAFLEUR

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

FISCAL CONTROLS. Provides for content of financial statements of local auditees.
(8/1/15)

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AN ACT

To amend and reenact R.S. 24:513(A)(3), relative to the legislative auditor; to provide for local auditees; to provide for the content of financial statements of local auditees; to provide for supplemental reports; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 24:513(A)(3) is hereby amended and reenacted to read as follows:
§513. Powers and duties of legislative auditor; audit reports as public records; assistance and opinions of attorney general; frequency of audits; subpoena power

A.(1)(a) * * *

(3) The financial statements of the offices of the independently elected public local officials, including judges, sheriffs, clerks of court, assessors, and district attorneys, all parish governing authorities, all political subdivisions created by parish governing authorities or by law, and all districts, boards, and commissions created by parish governing authorities either independently or in conjunction with other units of government, school boards, district public defender offices, municipalities, all political subdivisions created by municipal governing authorities, and all boards

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

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

DIGEST

SB 239 Original

2015 Regular Session

LaFleur

Present law provides for certain entities, referred to as "local auditees", which are to be audited by a licensed certified public accountant approved by the legislative auditor.

Proposed law removes quasi-public agencies from the list of local auditees and adds quasi-public agencies that receive 25 percent or more of total annual revenues directly from public funds.

Present law requires local auditees to submit the total compensation, reimbursements, and benefits, including but not limited to travel, housing, unvouchered expenses, per diem, and registration fees of an agency head, political subdivision head, or chief executive officer in a supplemental report.

Proposed law changes the information required of a supplemental report to the total compensation, benefits, housing, unvouchered expenses, and per diem of an agency head or political subdivision head or chief executive officer related to the position.

SLS 15RS-435

ORIGINAL
SB NO. 239

Effective August 1, 2015.

(Amends R.S. 25:513(A)(3))