
HOUSE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by House Committee on House and Governmental Affairs to
Original House Bill No. 286 by Representative Pearson

1 AMENDMENT NO. 1

2 On page 1, line 2, between "To" and "enact" delete "amend and reenact R.S. 36:238(B)(1)
3 and to"

4 AMENDMENT NO. 2

5 On page 1, at the end of line 2, insert a comma "," and insert "R.S. 24:553(D),"

6 AMENDMENT NO. 3

7 On page 1, at the beginning of line 3, delete "and 36:8.2" and insert "and R.S. 36:8.2"

8 AMENDMENT NO. 4

9 On page 1, line 6, between "definitions;" and "and to" insert "to provide for duties of the
10 Legislative Audit Advisory Council;"

11 AMENDMENT NO. 5

12 On page 1, line 8, after "Section 1." and before "17:3023(B)," insert "R.S."

13 AMENDMENT NO. 6

14 On page 1, delete line 10

15 AMENDMENT NO. 7

16 On page 1, delete lines 14 through 20 and insert the following:

17 "establish an internal auditing function and shall establish an office of the chief audit
18 executive who shall be responsible for ensuring that the internal auditing function
19 adheres to the Institute of Internal Auditors, International Standards for the
20 Professional Practice of Internal Auditing. The chief audit executive shall maintain
21 organizational independence in accordance with these standards and shall have direct
22 and unrestricted access to the commission. The chief audit executive shall annually
23 certify to the commission that the internal auditing function conforms to the Institute
24 of Internal Auditors, International Standards for the Professional Practice of Internal
25 Auditing."

26 AMENDMENT NO. 8

27 On page 2, delete lines 4 through 9 and insert the following:

28 "shall establish an office of the chief audit executive who shall be responsible for
29 ensuring that the internal auditing function adheres to the Institute of Internal
30 Auditors, International Standards for the Professional Practice of Internal Auditing.
31 The chief audit executive shall maintain organizational independence in accordance
32 with these standards and shall have direct and unrestricted access to the board. The
33 chief audit executive shall annually certify to the board that the internal auditing
34 function conforms to the Institute of Internal Auditors, International Standards for
35 the Professional Practice of Internal Auditing."

1 AMENDMENT NO. 9

2 On page 2, delete lines 16 through 23 and insert the following:

3 "or more shall establish an internal auditing function and shall establish an office of
4 the chief audit executive who shall be responsible for ensuring that the internal
5 auditing function adheres to the Institute of Internal Auditors, International Standards
6 for the Professional Practice of Internal Auditing. The chief audit executive shall
7 maintain organizational independence in accordance with these standards and shall
8 have direct and unrestricted access to the management board. The chief audit
9 executive shall annually certify to the management board that the internal auditing
10 function conforms to the Institute of Internal Auditors, International Standards for
11 the Professional Practice of Internal Auditing."

12 AMENDMENT NO. 10

13 On page 2, between lines 23 and 24 insert the following:

14 "Section 2. R.S. 24:553(D) is hereby enacted to read as follows:

15 §553. Duties

16 * * *

17 D. If the legislative auditor finds that a state agency required by law to have
18 an internal audit function does not have an effective internal audit function, including
19 a finding that the agency is not adhering to the Institute of Internal Auditors,
20 International Standards for the Professional Practice of Internal Auditing, the council
21 shall hold a hearing on such finding."

22 AMENDMENT NO. 11

23 On page 2, delete line 24 in its entirety and insert "Section 3. R.S. 36:8.2 is"

24 AMENDMENT NO. 12

25 On page 2, line 27, change "undersecretary" to "secretary"

26 AMENDMENT NO. 13

27 On page 3, delete lines 1 through 7 and insert the following:

28 "establish an office of the chief audit executive who shall be responsible for ensuring
29 that the internal auditing function adheres to the Institute of Internal Auditors,
30 International Standards for the Professional Practice of Internal Auditing. The chief
31 audit executive shall maintain organizational independence in accordance with these
32 standards and shall have direct and unrestricted access to the secretary. The chief
33 audit executive shall annually certify to the secretary that the internal auditing
34 function conforms to the Institute of Internal Auditors, International Standards for
35 the Professional Practice of Internal Auditing."

36 AMENDMENT NO. 14

37 On page 3, after line 7 delete the remainder of the page and on page 4 delete lines 1 through
38 9 in their entirety and insert the following:

39 "B. For the purpose of this Section, "secretary" means the chief
40 administrative officer of each department in the executive branch of state
41 government, except "secretary" means the following in the case of the listed
42 departments:

1 (a) For the Department of State Civil Service, the State Civil Service
2 Commission through the director.

3 (b) For the Department of Agriculture and Forestry, the commissioner of
4 agriculture and forestry.

5 (c) For the Department of Education, the state superintendent of education,
6 except as otherwise provided in Title 17 of the Louisiana Revised Statutes of 1950
7 relative to the internal audit function for the Louisiana Student Financial Assistance
8 Commission, the Board of Regents, and the postsecondary education management
9 boards and institutions and agencies under the authority of those agencies.

10 (d) For the Department of Insurance, the commissioner of insurance.

11 (e) For the Department of Justice, the attorney general.

12 (f) For the Department of Public Service, the Public Service Commission.

13 (g) For the Department of State, the secretary of state.

14 (h) For the Department of the Treasury, the state treasurer.

15 (i) For the Louisiana Workforce Commission, the executive director.

16 (j) For the office of the governor and all of the agencies transferred or placed
17 within the office of the governor, the commissioner of administration."