

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 647** HLS 15RS 737

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 7, 2015	2:10 PM	Author: IVEY
Dept./Agy.: Legislature		Analyst: Willie Marie Scott
Subject: Legislative Audit Advisory Council		

LEGISLATIVE AUDITOR

EG NO IMPACT See Note

Page 1 of 1

Provides relative to the powers of the Legislative Audit Advisory Council.

The present law provides if the Legislative Audit Advisory Council (LAAC) upon its review and investigation determines, without appropriate cause, an auditee as defined by R.S. 24:513 has not complied with the recommendations contained in an audit report, the Legislative Audit Advisory Council shall forward its determination of noncompliance to the Joint Legislative Committee on the Budget and the appropriate oversight committees of House of Representatives and the Senate. The proposed law provides that if an auditee has failed for 3 consecutive years to sufficiently resolve the findings contained in an audit report, the LAAC may make a determination that the auditee has failed or refused to comply with the provisions R.S. 24:513. Upon 2/3 vote, the LAAC may direct the Treasurer to withhold funds in accordance with the present law (R.S. 39:72.1). Effective 6/30/2016.

EXPENDITURES	2015-16	2016-17	2017-18	2018-19	2019-20	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2015-16	2016-17	2017-18	2018-19	2019-20	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure since present law (R. S. 39:72.1) provides that no funds appropriated in any appropriations act shall be released or provided to any recipient of an appropriation if, when, and for as long as, the recipient fails or refuses to comply with the provisions of R.S. 24:513.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

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|---|----------------------------|--------------|--|
| <u>Senate</u> | <u>Dual Referral Rules</u> | <u>House</u> | <input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S} |
| <input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} | | | <input type="checkbox"/> 6.8(F)(2) >= \$500,000 Rev. Red. to State {H & S} |
| <input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} | | | <input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} |

Evan Brasseaux

Evan Brasseaux
Staff Director