

LEGISLATIVE FISCAL OFFICE
Fiscal Note



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

Bill Text Version: **REENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 26, 2015	5:55 PM	Author: IVEY
Dept./Agy.: Legislature		Analyst: Willie Marie Scott
Subject: Legislative Audit Advisory Council		

LEGISLATIVE AUDITOR

RE SEE FISC NOTE GF EX

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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 LAAC shall forward its determination of noncompliance to the Joint Legislative Committee on the Budget (JLCB) and the appropriate oversight committees of House and the Senate. The proposed law retains the present law and 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 forward its determination of noncompliance of a state auditee to the JLCB. Upon the adoption of a committee resolution, the JLCB may provide for the imposition of a subsequent appropriation penalty upon a state auditee by recommendation to the legislature; and may direct the Treasurer to withhold funds from a local auditee in accordance with the present law (R.S. 39:72.1). Effective 6/30/2016. The proposed provision relative to a state auditee **(Cont. on Page 2)**

EXPENDITURES	2015-16	2016-17	2017-18	2018-19	2019-20	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
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>	<u>\$0</u>
Annual Total						
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>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

To the extent this bill results in additional legislative committee hearings by the JLCB, members will be eligible for legislative per diem of \$150 plus mileage reimbursement, which is currently \$0.58 per mile. However, such costs could be eliminated if these hearings coincide with a scheduled JLCB meeting, which typically meets at least monthly.

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

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CONTINUED EXPLANATION from page one:

shall apply only to financial findings, findings relative to a material weakness as defined by the Governmental Accounting Standards Board, or findings in a compliance audit.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

6.8(F)(2) >= \$500,000 Rev. Red. to State {H & S}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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