
 DIGEST

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SB 239 Reengrossed

2015 Regular Session

LaFleur

Present law (R.S. 24:513) provides for the powers and duties of the legislative auditor. Authorizes the legislative auditor to compile financial statements and to examine, audit, or review the books and accounts of public and quasi public agencies and bodies. Provides that 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 and commissions created by municipalities, either independently or in conjunction with other units of government, city courts, quasi-public agencies, housing authorities, mortgage authorities, or other political subdivisions of the state not included within La.'s Comprehensive Annual Financial Reports, referred to as "local auditees", are audited or reviewed by licensed certified public accountants, subject to review by the legislative auditor. Provides that the legislative auditor may audit or investigate a local auditee under certain specified circumstances.

Present law requires each local auditee to include the total compensation, reimbursements, and benefits of an agency head, political subdivision head, or chief executive officer related to the position, including but not limited to travel, housing, unvouchered expenses, per diem, and registration fees, to be included in a supplemental report within the financial statement of the local auditee.

Proposed law retains present law, but additionally provides that nongovernmental entities or not-for-profit entities that receive public funds shall report only the use of the public funds for the expenditures itemized in the supplemental report required by present law.

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

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Senate and Governmental Affairs to the original bill

1. Changes information required of a supplemental report back to requirements in present law.
2. Specifies that nongovernmental entities or not-for-profit entities that receive public funds shall only report the use of public funds per the schedule provided in law.

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Makes change by Legislative Bureau.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on House and Governmental Affairs to the reengrossed bill:

1. Delete reference in proposed law to the "schedule provided for benefits" and refer instead to "expenditures itemized in the supplemental report".