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HOUSE FLOOR AMENDMENTS

2018 Second Extraordinary Session

Amendments proposed by Representative Ivey to Reengrossed Senate Bill No. 13 by Senator Ward

1 AMENDMENT NO. 1

2 On page 1, line 3, change "16.12" to "16.14"

3 AMENDMENT NO. 2

4 On page 1, line 5, after "website;" delete the remainder of the line and on line 6, delete
5 "planning system;"

6 AMENDMENT NO. 3

7 On page 1, line 10, after the semicolon ";" delete the remainder of the line and on line 11,
8 delete "the judiciary, and the legislative auditor;"

9 AMENDMENT NO. 4

10 On page 1, line 16, after the semicolon ";" delete the remainder of the line and on line 17,
11 delete "completion and maintenance of the website;"

12 AMENDMENT NO. 5

13 On page 2, line 6, change "16.12" to "16.14"

14 AMENDMENT NO. 6

15 On page 3, line 3, after "to" delete "**expenditure and revenue**" and insert "**the Louisiana**
16 **Fiscal Transparency Website**"

17 AMENDMENT NO. 7

18 On page 3, deletes lines 4 through 29 in their entirety

19 AMENDMENT NO. 8

20 Delete pages 4 through 13 in their entirety

21 AMENDMENT NO. 9

22 On page 14, delete lines 1 and 2 in their entirety and insert the following:

23 **§16.2. Duties of the commissioner relative to the Louisiana Fiscal**
24 **Transparency Website**
25 **The commissioner, subject to legislative appropriation, shall establish**
26 **and maintain the Louisiana Fiscal Transparency Website, a centralized,**
27 **searchable website, hereinafter to be referred to as "Louisiana Checkbook",**
28 **that provides information to the public about data and reports of state**
29 **expenditures, contracts, incentive expenditures, revenues, and other financial**

1 matters. The website shall serve as an interactive portal for the public to access
 2 state fiscal information.

3 §16.3. Duties of the commissioner relative to the functionality, content,
 4 accessibility, reporting of the website.

5 A.(1) All agencies, boards, commissions, departments, institutions of
 6 higher education, legislature, and judiciary are directed to furnish information,
 7 reports, aid, services, and assistance as may be requested by the commissioner
 8 of administration in the performance of the commissioner's responsibilities as
 9 set forth in this Subpart.

10 (2) The commissioner shall promulgate rules in accordance with the
 11 Administrative Procedure Act that are necessary for the implementation of this
 12 Subpart.

13 (3) All state agencies, higher education agencies, the judicial branch, and
 14 the legislative branch which are not maintained on the LaGov statewide
 15 enterprise resource planning system shall either:

16 (a) Elect to join the LaGov statewide enterprise resource planning
 17 system.

18 (b) Report the information required in this Subpart to the office of
 19 technology services in the division of administration in the same format and
 20 manner as provided in this Subpart.

21 (4) All reporting shall be submitted electronically and in the same
 22 manner as prescribed for all agencies in LaGov statewide enterprise resource
 23 planning system.

24 (5) Except as otherwise provided in this Subpart, information on the
 25 website shall be updated at least monthly.

26 B. The Louisiana Checkbook shall present information on its website in
 27 a manner that is intuitive to members of the general public and provide for the
 28 following functionality:

29 (1) Access all related databases and features of the website at no cost to
 30 the public or without the requirement of user registration.

31 (2) Search and aggregate data by all possible query combinations.

32 (3) Download and print reports, graphs, charts, tables, or information
 33 yielded by a search of the database.

34 (4) Provide for appropriate graphical presentation and manipulation.

35 (5) Access all related databases and features of the website with
 36 optimization for desktop and mobile platforms.

37 (6) Allow for the ability to share information on social media.

38 C. The database shall not include the following content:

39 (1) The addresses or telephone numbers of payees.

40 (2) Tax payment or refund data that include confidential taxpayer
 41 information, such as the social security number or federal tax identification
 42 number of any individual or business.

43 (3) Payments of state assistance to individual recipients.

44 (4) Protected health information as the term is defined under the federal
 45 Health Insurance Portability and Accountability Act of 1996.

46 (5) Information subject to attorney client privilege.

47 (6) Secure information that would reveal undercover or intelligence
 48 operations by law enforcement.

49 (7) Any information that is confidential under state or federal law, rule,
 50 or regulation.

51 D. The commissioner shall ensure that the website contains the following
 52 information relative to all databases as possible and applicable.

53 (1) All relevant data points that are collected in each state agency
 54 information system shall be submitted.

55 (2) All data points that are capable to be collected in each state agency
 56 information system shall be submitted.

57 §16.4. Duties of the commissioner relative to the expenditure database

1 A.(1) The commissioner shall ensure the website includes an expenditure
 2 database that is electronically searchable by the public and contains reporting
 3 of expenditures by each budget unit in the executive budget.

4 (2) All state agencies shall be required to provide information pursuant
 5 to this Subpart.

6 B. The expenditure database shall have the following functionality:

7 (1) Search and aggregate expenditures by individual and multiple
 8 budget units and programs.

9 (2) Search and aggregate payments to individual vendors and
 10 governmental entities, including the total amount of state payments issued to
 11 individual vendors and governmental entities.

12 (3) Search and aggregate expenditures and payments from multiple
 13 fiscal years.

14 (4) Search and aggregate expenditures by category.

15 (5) Download information yielded by a search of the database.

16 C. The expenditure database shall include the following content:

17 (1) Expenditures by category and shall include:

18 (a) Details of expenses charged to credit, debit, or other purchase cards
 19 and related fees to the extent available from the card issuer.

20 (b) Mandated interagency payments, such as fees to the legislative
 21 auditor, annual payments to the office of risk management, and contributions
 22 to retirement systems and benefits plans.

23 (c) Revenue sharing and aid to other levels of government, including
 24 minimum foundation program transfers.

25 (2) Where available, for each expenditure, the database shall include the
 26 following information:

27 (a) The name of the entity making the expenditure.

28 (b) The name of the person or entity receiving the payment.

29 (c) The date and the amount of the expenditure.

30 (d) A standardized descriptive title of the type and purpose of each
 31 expenditure.

32 (e) The manner of payment, including check, warrant, credit, debit, or
 33 other purchase card.

34 (f) The funding source, including the categorical code and the state fund
 35 or account from which the expenditure is accounted.

36 (g) Where applicable, a link to additional information on the contract
 37 available through the contracts database.

38 **§16.5. Duties of the commissioner relative to the contracts database**

39 A.(1) The commissioner shall ensure the website includes a contract
 40 database that is electronically searchable by the public.

41 (2) All state agencies shall be required to provide information pursuant
 42 to this Subpart.

43 B. The contract database shall have the following functionality:

44 (1) Search and aggregate records by agency.

45 (2) Search and aggregate contracts by contractor.

46 (3) Download information yielded by a search of the database.

47 (4) Provide access or integration into the database, the Louisiana
 48 Checkbook information from the reports on contracts required by law
 49 including:

50 (a) Information required to be published on the division of
 51 administration's website by R.S. 39:1567(B)(3).

52 (b) Copies of the monthly reports submitted to the Joint Legislative
 53 Committee on the Budget under R.S. 39:1567(E).

54 (c) The annual report on the progress of the Hudson Initiative required
 55 to be made available on the Internet by R.S. 39:2007(E).

56 (d) The annual report on the progress of the Veteran Initiative required
 57 to be made available on the Internet by R.S. 39:2177(E).

58 C. The contract database shall include the following content:

59 (1) Contract amount.

- 1 (2) A brief description of the purpose of the contract.
- 2 (3) The beginning and ending dates of the contract.
- 3 (4) The name of the contracting agency.
- 4 (5) The name of the contractor.
- 5 (6) The city and state of the contractor.
- 6 (7) If available, supporting documentation for payment requests
- 7 including invoices, timesheets, and reports from automatic verification software
- 8 capable of automatically verifying the legitimacy of hours billed for computer
- 9 generated work performed.
- 10 **§16.6. Duties of the commissioner relative to the payroll database**
- 11 A.(1) The commissioner shall ensure the website includes an
- 12 employment and payroll database that is electronically searchable by the public.
- 13 (2) All state agencies shall be required to provide information pursuant
- 14 to this Subpart.
- 15 B. The employment and payroll database shall have the following
- 16 functionality:
- 17 (1) Search and aggregate records by agency.
- 18 (2) Search and aggregate salaries by job title.
- 19 (3) Search and aggregate records by Civil Service Classification.
- 20 (4) Search and aggregate records of employees by their enrolled
- 21 retirement system.
- 22 (3) Download information yielded by a search of the database.
- 23 C. The employment and payroll database shall include the following
- 24 content:
- 25 (1) The name of the employing agency.
- 26 (2) The name of the employee.
- 27 (3) The job title and or position.
- 28 (4) The salary or hourly wage of the employee.
- 29 (5) The total compensation paid to the employee the prior fiscal year,
- 30 including overtime, stipends, and allowances, but excluding employee benefit
- 31 payments and nontaxable employee reimbursements.
- 32 (6) Employers payroll benefit cost for the employee.
- 33 (7) The Louisiana Checkbook shall contain information regarding the
- 34 number of authorized positions and the number of vacant positions for each
- 35 institution of higher education and each budget unit contained in the General
- 36 Appropriation Act and the Ancillary Appropriation Act.
- 37 **§16.7. Duties of the commissioner relative to the report database**
- 38 A.(1) The commissioner shall ensure the website includes a reports
- 39 database that is electronically searchable by the public.
- 40 (2) All state agencies shall be required to provide information pursuant
- 41 to this subpart.
- 42 B. The reports database shall have the following functionality:
- 43 (1) Shall be organized and searchable in an intuitive manner.
- 44 C. The reports database shall include the following content:
- 45 (1) The official forecast and the incentive expenditure forecast adopted
- 46 by the Revenue Estimating Conference.
- 47 (2) The tax exemption budget prepared by the Louisiana Department of
- 48 Revenue under R.S. 47:1517.
- 49 (3) The Annual Tax Collection Report prepared by the Department of
- 50 Revenue.
- 51 (4) Monthly reports provided by the Department of Revenue on net
- 52 collections and distributions and severance tax collections and distributions.
- 53 (5) Information required to be published on the division of
- 54 administration's website by R.S. 39:1567(B)(3).
- 55 (6) Copies of the monthly reports submitted to the Joint Legislative
- 56 Committee on the Budget under R.S. 39:1567(E).
- 57 (7) The annual report on the progress of the Hudson Initiative required
- 58 to be made available on the internet by R.S. 39:2007(E).

1 (8) The annual report on the progress of the Veteran Initiative required
 2 to be made available on the internet by R.S. 39:2177(E).

3 (9) State agencies that administer or allocate state funds to local political
 4 subdivisions and receive periodic reports of the use or expenditure of the state
 5 funds by the local political subdivisions, shall submit these reports to the
 6 commissioner to be included on the website.

7 (10) The website shall contain or provide access to state agency reports
 8 required by law.

9 **§16.8. Duties of the commissioner relative to the boards and commission**
 10 **database**

11 A.(1) The commissioner shall ensure the website includes a boards and
 12 commissions database that is electronically searchable by the public.

13 (2) All boards and commissions shall be required to provide information
 14 pursuant to this Subpart.

15 B. The boards and commissions database shall have the following
 16 functionality:

17 (1) Search and aggregate records by agency.

18 (2) Search and aggregate expenditures and payments from multiple
 19 fiscal years.

20 (3) Search and aggregate expenditures by category.

21 (4) Search and aggregate expenditures by individual and multiple
 22 agencies.

23 (5) Download information yielded by a search of the database.

24 C. The boards and commissions database shall include the following
 25 content:

26 (1) Membership information, employee information, and financial and
 27 budget information required by R.S. 49:1302 and R.S. 24:513.2.

28 (2) Provide a link to or incorporate the annual reports submitted to the
 29 legislature by the legislative auditor on boards, commissions, and like entities
 30 under R.S. 24:513.2(E).

31 **§16.9. Duties of the commissioner relative to the state debt database**

32 A.(1) The commissioner shall ensure the website includes a state debt
 33 database that is electronically searchable by the public.

34 (2) The state treasurer shall establish and maintain the state debt
 35 database and provide access or integration to the database.

36 (a) All agencies, boards, commissions, and departments of the state are
 37 directed to furnish information, reports, aid, services, and assistance to the
 38 extent allowed by state and federal law and regulations as may be requested by
 39 the state treasurer in the performance of the treasurer's responsibilities as set
 40 forth in this Subsection.

41 B. The state debt database shall have the following functionality:

42 (1) Search and aggregate debt by agency.

43 (2) Search and aggregate debt from multiple fiscal years.

44 C. The state debt database shall include the following content:

45 (1) Amounts and categories of state debt, such as pensions, post-
 46 employment benefit obligations, and capital construction.

47 (2) Amounts and categories of local debt backed by the full faith and
 48 credit of the state.

49 (3) Annual costs of debt service by category and budget unit.

50 (4) Sources of funding for state debt obligations.

51 (5) The per capita costs of state debt.

52 (6) National and other state comparisons of Louisiana's debt.

53 (7) Information used to determine the state's net state tax supported
 54 debt.

55 **§16.10. Duties of the commissioner relative to the incentives database**

56 A.(1) The commissioner shall ensure the website includes an incentives
 57 database that is electronically searchable by the public.

1 (2) The commissioner shall require any state agency that administers an
 2 incentive expenditure program to report the information stated in this Section
 3 for any incentive expenditure entered into on or after July 1, 2018.

4 (3) Such information shall be provided no later than six months after the
 5 effective date of such incentive expenditures and shall be updated as needed no
 6 less than every twelve months thereafter. The state agencies that administer
 7 such programs shall provide, or shall require the beneficiaries of each program
 8 to provide, sufficient information to satisfy the requirements of this Subsection.
 9 The direct recipient shall assume responsibility for reporting the
 10 information required in this Section.

11 B. The incentives database shall have the following functionality:

12 (1) Search and aggregate incentives by individual recipients and
 13 multiple budget units and programs.

14 (2) Search and aggregate payments to recipients and governmental
 15 entities, including the total amount of state payments issued to individual
 16 recipients.

17 C. For the incentives database, the administering state agency shall
 18 report in each fiscal year the following information:

19 (1) The name of the recipient of the incentive expenditure.

20 (2) The corporate domicile of such recipient.

21 (3) The estimated net new jobs and/or payroll.

22 (4) The estimated total capital investment or estimated total Louisiana
 23 expenditures, whichever is relevant based upon the incentive expenditure
 24 program being reported on.

25 (5) The annual and total estimated value of the benefits to such
 26 recipient.

27 (6) The official forecast of the incentive expenditure forecast adopted by
 28 the Revenue Estimating Conference.

29 (7) The incentives database shall not include the information that is
 30 protected from disclosure pursuant to La. R.S. 44:3.2(C) and La. R.S. 44:22.

31 §16.11. Duties of the commissioner relative to the dedicated funds database

32 A.(1) The commissioner shall ensure the website includes a dedicated
 33 funds database that is electronically searchable by the public.

34 (2) All state agencies shall be required to provide information pursuant
 35 to this Subpart that contains the electronic database of reports supported by
 36 appropriations from dedicated funds required by R.S. 49:308.5(B).

37 (3) The dedicated funds database shall include access to the report on
 38 special funds prepared by the state treasurer as required by R.S. 49:308.3(E).

39 §16.12. Duties of the commissioner relative to the performance database

40 A.(1) The commissioner shall ensure the website includes a performance
 41 database that is electronically searchable by the public.

42 (2) The executive branch shall be required to provide information
 43 pursuant to this Subpart.

44 (3) The performance database shall include the Louisiana Performance
 45 Accountability System, the electronic performance database that tracks
 46 performance standards, interim quarterly performance targets, and actual
 47 performance information for executive branch departments and agencies
 48 required under the Louisiana Government Performance and Accountability
 49 Act, R.S. 39:87.1 et seq.

50 §16.13. Compliance auditing

51 A. All state agencies shall submit to the commissioner comprehensive
 52 data sufficient to comply with the provisions of this Subpart. This data shall be
 53 of the type, extent, format, frequency, and timing specified by the commissioner.

54 B. Internal auditors of state agencies required to have an internal audit
 55 function shall report to the commissioner any findings of state agencies,
 56 contractors, grantees, vendors, or recipients of state funding that are not in
 57 compliance with the requirements of this Subpart.

1 **C. The commissioner shall report agency noncompliance with this**
2 **Subpart to the Joint Legislative Committee on the Budget on at least a quarterly**
3 **basis.**

4 **D.(1) The legislative auditor shall perform periodic and unscheduled**
5 **reviews of state agencies, contractors, grantees, vendors, or recipients of state**
6 **funds to ensure compliance with this Subpart. The auditor shall report to the**
7 **commissioner and the Joint Legislative Committee on the Budget any audit**
8 **finding of noncompliance with the requirements of this Subpart.**

9 **(2) The auditor shall submit to the commissioner for publication on the**
10 **website, all audits performed as authorized by a state agency contract,**
11 **expenditure, or incentive expenditure.**

12 **E. Any state agency whose internal audit or legislative audit contains**
13 **findings indicating a violation of the constitution or laws of this state or findings**
14 **of fraud, waste, and abuse, shall be subject to periodic and unscheduled**
15 **investigative audits by the internal auditor or the legislative auditor for a**
16 **probationary period of not less than three years."**

17 AMENDMENT NO. 10

18 On page 14, at the beginning of line 3, change "§16.12." to "§16.14."