

SENATE SUMMARY OF HOUSE AMENDMENTS

**SB 386 By Senator LaFleur**

**KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

FISCAL CONTROLS. Provides relative to audits by the legislative auditor. (8/1/14)

**SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL**

1. Specifically adds all political subdivisions created by municipal governing authorities to the list of local auditees.
2. Changes reference from "political subdivisions created by state statute" to "political subdivisions created by law".
3. Removes specific references to other payments or reimbursements related to the position from the illustrative list of items required to be reported on the supplemental report.

**DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE**

LaFleur

SB No. 386

Present law requires the financial statements of local auditees to be audited or reviewed by licensed certified public accountants. Provides that "local auditees" includes independently elected public local officials, including judges, sheriffs, clerks of court, assessors, and district attorneys, all parish governing authorities 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, 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 the state's Comprehensive Annual Financial Reports.

Proposed law specifically adds all political subdivisions created by parish or municipal governing authorities or by law to the list of local auditees.

Proposed law further requires that the total compensation, reimbursements, and benefits of an agency head or political subdivision head or chief executive officer related to the position including travel, housing, unvouchered expenses, per diem, and registration fees, be reported as a supplemental report within the financial statement of the agency or political subdivision.

(Amends R.S. 24:513(A)(3))

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