

2019 Regular Session

SENATE BILL NO. 159

BY SENATOR DONAHUE

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

LEGISLATIVE AUDITOR. Provides for review and reports on cost recovery budget request forms completed by certain budget units. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 24:513(D)(4)(b), relative to audits; to provide for the duties of  
3 the legislative auditor; to provide for review and reports on cost recovery budget  
4 request forms completed by certain budget units; to provide for an effective date; and  
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 24:513(D)(4)(b) is hereby amended and reenacted to read as follows:

8 §513. Powers and duties of legislative auditor; audit reports as public records;  
9 assistance and opinions of attorney general; frequency of audits;  
10 subpoena power

11 \* \* \*

12 D. In addition, the legislative auditor shall perform the following duties and  
13 functions:

14 \* \* \*

15 (4)(a) \* \* \*

16 (b) The legislative auditor shall ~~conduct a performance audit on each~~  
17 ~~statutory dedication that includes a fee for service~~ **review the cost recovery budget**

1 request forms completed for each budget unit in the executive branch of state  
2 government as provided in Act No. 1001 of the 2010 Regular Session of the  
3 Legislature, at least once every four years to determine if the fees are adequate to  
4 cover the costs associated with the service. The legislative auditor shall report his  
5 findings to the Joint Legislative Committee on the Budget.

6 \* \* \*

7 Section 2. This Act shall become effective upon signature by the governor or, if not  
8 signed by the governor, upon expiration of the time for bills to become law without signature  
9 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
10 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
11 effective on the day following such approval.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Martha S. Hess.

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DIGEST

SB 159 Engrossed

2019 Regular Session

Donahue

Present law requires the division of administration to develop a "cost recovery" budget request form to be completed by each budget unit in the executive branch of state government, except those in higher education agencies in which case the Board of Regents shall develop such form.

Present law provides that the form shall require the budget unit to provide information regarding:

- (1) The fees authorized for collection by the budget unit that are requested to be appropriated in the General Appropriation Bill as part of the unit's operating budget.
- (2) The prior fiscal year's actual revenue generated from fees as well as actual expenditures associated with providing the service or performing the activity; report the current fiscal year's budget authority and anticipated expenditures; report the next fiscal year's requested budget authority and projected expenditures.
- (3) A summary description of service or activity funded by the fee and the legal authority for the fee.
- (4) Performance indicator data associated with the service or activity.
- (5) Historical data on revenue generated and expenditures.
- (6) A recommendation on apportionment of funding between the state and the particular user group.

Proposed law provides that the legislative auditor shall review the cost recovery budget request forms completed for each budget unit in the executive branch of state government as provided in present law, at least once every four years. The legislative auditor is to report

his findings to the Joint Legislative Committee on the Budget (JLCB).

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 24:513(D)(4)(b))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Finance to the original bill

1. Deletes references to performance audits.
2. Provides that the legislative auditor shall review the cost recovery budget request forms completed for each budget unit in the executive branch of state government as provided in present law,
3. Provides that the legislative auditor is to report his findings to the JLCB.