

Regular Session, 2014

SENATE BILL NO. 161

BY SENATORS MURRAY AND WALSWORTH

LEGIS POWERS/FUNCTIONS. Provides relative to restitution of audit costs. (8/1/14)

1 AN ACT

2 To enact R.S. 24:524, relative to the legislative auditor; to provide for recovery of costs  
3 incurred by the legislative auditor to audit, investigate, or report possible fraud, theft,  
4 or other misappropriation; to provide for civil suits against the responsible party; to  
5 provide for assistance of the attorney general; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 24:524 is hereby enacted to read as follows:

8 **§524. Restitution of audit costs**

9 **A. All costs incurred by the legislative auditor to audit, investigate, or**  
10 **report possible fraud, theft or other misappropriation shall be recoverable by**  
11 **civil suit against the responsible party. The attorney general, at the request of**  
12 **the legislative auditor, is authorized to seek recovery on behalf of the legislative**  
13 **auditor of such costs through civil suit against the responsible party and all**  
14 **costs and reasonable attorney fees incurred by the attorney general in the civil**  
15 **suit shall be recoverable from the responsible party.**

16 **B. The attorney general or the local district attorney prosecuting such**  
17 **crimes shall also seek restitution.**

- 1                    **C. For the purposes of the Section, "responsible party" means the**  
2                    **person or entity actually responsible for the misappropriation.**
- 

The original instrument was prepared by Tim Prather. The following digest, which does not constitute a part of the legislative instrument, was prepared by Ashley Menou.

---

#### DIGEST

Murray (SB 161)

Proposed law provides that all costs incurred by the legislative auditor to audit, investigate, or report possible fraud, theft, or other misappropriation will be recoverable by civil suit against the responsible party.

Proposed law provides that the attorney general, at the request of the legislative auditor, is authorized to seek recovery on behalf of the legislative auditor of such costs through civil suit against the responsible party.

Proposed law provides that the attorney general shall recover all costs and reasonable attorney fees from the responsible party.

Proposed law provides that the attorney general or the local district attorney prosecuting such crimes will also seek restitution.

Proposed law defines "responsible party" as the person or entity actually responsible for the misappropriation.

Effective August 1, 2014.

(Adds R.S. 24:524)

#### Summary of Amendments Adopted by Senate

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

1. Provides that the attorney general may recover reasonable attorney fees and costs from the responsible party.