

Regular Session, 2014

SENATE BILL NO. 215

BY SENATOR THOMPSON

LEGIS POWERS/FUNCTIONS. Provides relative to the powers of the Legislative Audit Advisory Council. (8/1/14)

1 AN ACT

2 To amend and reenact R.S. 24:554(B), relative to the Legislative Audit Advisory Council;  
3 to provide authority for the council; to provide for the enforcement of a  
4 determination of noncompliance; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 24:554(B) is hereby amended and reenacted to read as follows:

7 §554. Powers

8 \* \* \*

9 B. (1) If the council determines based upon its review and investigation that,  
10 without appropriate cause, an auditee has not complied with the recommendations  
11 contained in an audit report of such auditee, the council shall forward its  
12 determination of noncompliance to the Joint Legislative Committee on the Budget  
13 and the appropriate oversight committees of the House of Representatives and the  
14 Senate.

15 **(2) If the council determines based upon its review and investigation that,**  
16 **without appropriate cause, an auditee or local auditee as defined in R.S. 24:513,**  
17 **has not sufficiently complied with the recommendations or corrected the**

1            **findings contained in an audit report of such auditee for three consecutive years,**  
2            **the council shall, after notice of public hearing with the auditee, determine that**  
3            **the auditee has failed or refused to comply with the provisions of R.S. 24:513**  
4            **and direct the treasurer to withhold funds in accordance with R.S. 39:72.1.**

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Ashley Menou.

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DIGEST

Thompson (SB 215)

Present law provides that the Legislative Audit Advisory Council has the authority to forward a determination of noncompliance to the Joint Legislative Committee on the Budget and appropriate oversight committees if it determines that an auditee has not complied with recommendations contained in an audit report.

Proposed law provides the Legislative Audit Advisory Council the authority to direct the treasurer to withhold funds if it finds that an auditee has not complied with recommendations or corrected findings from an audit report for three consecutive years.

Effective August 1, 2014.

(Amends R.S. 24:554(B))