

2015 Regular Session

SENATE BILL NO. 239

BY SENATOR LAFLEUR

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

FISCAL CONTROLS. Provides for content of financial statements of local auditees.
(8/1/15)

1 AN ACT

2 To amend and reenact R.S. 24:513(A)(3), relative to the legislative auditor; to provide for
3 local auditees; to provide for the content of financial statements of local auditees; to
4 provide for supplemental reports; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 24:513(A)(3) is hereby amended and reenacted to read as follows:

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

10 A.(1)(a) * * *

11 (3) The financial statements of the offices of the independently elected public
12 local officials, including judges, sheriffs, clerks of court, assessors, and district
13 attorneys, all parish governing authorities, all political subdivisions created by parish
14 governing authorities or by law, and all districts, boards, and commissions created
15 by parish governing authorities either independently or in conjunction with other
16 units of government, school boards, district public defender offices, municipalities,
17 all political subdivisions created by municipal governing authorities, and all boards

1 and commissions created by municipalities, either independently or in conjunction
 2 with other units of government, city courts, quasi-public agencies, housing
 3 authorities, mortgage authorities, or other political subdivisions of the state not
 4 included within the state's Comprehensive Annual Financial Reports, hereinafter
 5 collectively referred to as "local auditee", shall be audited or reviewed by licensed
 6 certified public accountants subject to Paragraphs (5) and (6) of this Subsection, but
 7 may be audited by the legislative auditor pursuant to Paragraph (4) of this
 8 Subsection. The total compensation, reimbursements, and benefits of an agency head
 9 or political subdivision or political subdivision head or chief executive officer related
 10 to the position, including but not limited to travel, housing, unvouchered expenses,
 11 per diem, and registration fees shall be reported as a supplemental report within the
 12 financial statement of the local auditee. **For purposes of this Section,**
 13 **nongovernmental entities or not-for-profit entities that receive public funds**
 14 **shall only report that use of the public funds for the schedule provided for**
 15 **benefits.** Any person authorized to conduct an audit of a governmental entity
 16 pursuant to R.S. 37:77, shall be permitted to continue auditing that governmental
 17 entity subject to the approval of the legislative auditor provided for in Paragraphs (5)
 18 and (6) of this Subsection.

19 * * *

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

DIGEST

SB 239 Engrossed 2015 Regular Session LaFleur

Present law provides for certain entities, referred to as "local auditees", which are to be audited by a licensed certified public accountant approved by the legislative auditor.

Proposed law provides that non-governmental entities or not-for-profit entities that receive public funds shall only report the use of the public funds for the scheduled provided by present law.

Effective August 1, 2015.

(Amends R.S. 25:513(A)(3))

Summary of Amendments Adopted by Senate

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

1. Changes information required of a supplemental report back to requirements in present law.
2. Specifies that nongovernmental entities or not-for-profit entities that receive public funds shall only report the use of public funds per the schedule provided in law.