SENATE BILL NO. 248

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BY SENATOR WOMACK AND REPRESENTATIVES BILLINGS, BUTLER, WILFORD CARTER, CHASSION, GADBERRY, HORTON, LARVADAIN AND SCHAMERHORN

AN ACT

2 To enact R.S. 24:513(A)(9), relative to the legislative auditor; to require the legislative 3 auditor to audit certain capital outlay procedures; to provide for audits of nonstate 4 entities that receive funding through the capital outlay program; to provide for 5 effectiveness; and to provide for related matters. 6 Be it enacted by the Legislature of Louisiana: 7 Section 1. R.S. 24:513(A)(9) is hereby enacted 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 A.(1)(9) The legislative auditor shall have the sole authority to compile 12 13 financial statements and to examine, audit, or review the books and accounts of 14 any nonstate entity, including any local government entity or quasi-public 15 entity, that receives funding for the construction of a new project through the 16 Capital Outlay Act pursuant to R.S. 39:112(E)(4). Failure of a nonstate entity, 17 including any local government entity or quasi-public entity, to comply with the

provisions of R.S. 39:112(E)(4) shall result in an audit finding of noncompliance

pursuant to this Section and for the purposes of R.S. 39:72.1.

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PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

ENROLLED

SB NO. 248

APPROVED: