2024 Regular Session

ACT No. 323

ENROLLED

SENATE BILL NO. 248

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

1	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) * * * *
12	(9) The legislative auditor shall have the sole authority to compile
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

Page 1 of 2 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

1	provisions of R.S. 39:112(E)(4) shall result in an audit finding of noncompliance
2	pursuant to this Section and for the purposes of R.S. 39:72.1.
3	* * *

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: