

SENATE BILL NO. 13

BY SENATOR WARD AND REPRESENTATIVES AMEDEE, BACALA, BAGLEY, BAGNERIS, BARRAS, BERTHELOT, BILLIOT, CARMODY, GARY CARTER, STEVE CARTER, CONNICK, COX, CREWS, DAVIS, DEVILLIER, EDMONDS, EMERSON, FALCONER, GAROFALO, GISCLAIR, GLOVER, HAVARD, HENSGENS, HOFFMANN, HORTON, HUNTER, HUVAL, IVEY, JONES, JORDAN, LYONS, MARINO, MIGUEZ, GREGORY MILLER, JAY MORRIS, PYLANT, REYNOLDS, RICHARD, STAGNI, STEFANSKI, STOKES, THOMAS AND WHITE

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AN ACT

To enact Subpart D of Part I of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:16.1 through 16.14, and to repeal R.S. 39:6(C), relative to the reporting of expenditures on the state's fiscal transparency website; to provide the duties of the commissioner of administration relative to the information to be accessible on the website; to provide definitions; to provide for the information to be included on the website; to provide that the appropriation acts for the executive, judicial, and legislative branches of government be included on the website; to provide relative to the reporting of contracts, expenditures, and incentive expenditures; to provide relative to reporting by the state retirement systems and the state treasurer; to provide for reports and audits to be published on the website; to provide for free public use of the website; to provide for an employment and salary database; to provide for the information which shall be excluded from the website; to provide for the reporting of the use of state funds by the recipient of state funds;

1 to provide for audits; to provide relative to the authority of the division of
2 administration to expenditures of the legislature or the judiciary; to provide for an
3 effective date; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. Subpart D of Part I of Chapter 1 of Subtitle I of Title 39 of the Louisiana
6 Revised Statutes of 1950, comprised of R.S. 39:16.1 through 16.14, is hereby enacted to read
7 as follows:

8 **SUBPART D. STATE FISCAL TRANSPARENCY WEBSITE**

9 **§16.1. Definitions**

10 **As used in this Subpart, the following words, terms and phrases shall**
11 **have the meanings ascribed to them in the Section:**

12 **(1) "Commissioner" means the commissioner of administration.**

13 **(2) "Contract" means all types of state agreements, regardless of what**
14 **the agreements may be called, of state agencies, including orders, grants, and**
15 **documents purporting to represent grants which are for the purchase or**
16 **disposal of supplies, services, major repairs, or any other item. "Contract" shall**
17 **include awards and notices of award, contracts of a fixed-price, cost, cost-plus-**
18 **a-fixed-fee, or incentive type; contracts providing for the issuance of job or task**
19 **orders; leases; letter contracts; purchase orders; memoranda of understanding**
20 **between a state agency and a nonstate entity; cooperative endeavor agreements**
21 **between a state agency and a nonstate entity; incentive expenditure**
22 **documentation; and personal, professional, consulting, and social services**
23 **contracts.**

24 **(3) "Incentive expenditure" shall have the meaning ascribed to it in R.S.**

25 **39:2.**

26 **(4) "State agency" solely for the purposes of this Subpart means any**
27 **state office, department, board, commission, institution, division, officer or**
28 **other person, or functional group, heretofore existing or hereafter created, that**
29 **is authorized to exercise, or that does exercise, any functions of the government**
30 **of the state in the executive, legislative, or judicial branch, including higher**

1 education agencies, and state retirement systems.

2 §16.2. Duties of the commissioner relative to the Louisiana Fiscal Transparency

3 Website

4 The commissioner, subject to legislative appropriation, shall establish
5 and maintain the Louisiana Fiscal Transparency Website, a centralized,
6 searchable website, hereinafter to be referred to as "Louisiana Checkbook",
7 that provides information to the public about data and reports of state
8 expenditures, contracts, incentive expenditures, revenues, and other financial
9 matters. The website shall serve as an interactive portal for the public to access
10 state fiscal information.

11 §16.3. Duties of the commissioner relative to the functionality, content,
12 accessibility, reporting of the website.

13 A.(1) All agencies, boards, commissions, departments, institutions of
14 higher education, legislature, and judiciary are directed to furnish information,
15 reports, aid, services, and assistance as may be requested by the commissioner
16 of administration in the performance of the commissioner's responsibilities as
17 set forth in this Subpart.

18 (2) The commissioner shall promulgate rules in accordance with the
19 Administrative Procedure Act that are necessary for the implementation of this
20 Subpart.

21 (3) All state agencies, higher education agencies, the judicial branch, and
22 the legislative branch which are not maintained on the LaGov statewide
23 enterprise resource planning system shall either:

24 (a) Elect to join the LaGov statewide enterprise resource planning
25 system.

26 (b) Report the information required in this Subpart to the office of
27 technology services in the division of administration in the same format and
28 manner as provided in this Subpart.

29 (4) All reporting shall be submitted electronically and in the same
30 manner as prescribed for all agencies in LaGov statewide enterprise resource

1 planning system.

2 (5) Except as otherwise provided in this Subpart, information on the
3 website shall be updated at least monthly.

4 B. The Louisiana Checkbook shall present information on its website in
5 a manner that is intuitive to members of the general public and provide for the
6 following functionality:

7 (1) Access all related databases and features of the website at no cost to
8 the public or without the requirement of user registration.

9 (2) Search and aggregate data by all possible query combinations.

10 (3) Download and print reports, graphs, charts, tables, or information
11 yielded by a search of the database.

12 (4) Provide for appropriate graphical presentation and manipulation.

13 (5) Access all related databases and features of the website with
14 optimization for desktop and mobile platforms.

15 (6) Allow for the ability to share information on social media.

16 C. The database shall not include the following content:

17 (1) The addresses or telephone numbers of payees.

18 (2) Tax payment or refund data that include confidential taxpayer
19 information, such as the social security number or federal tax identification
20 number of any individual or business.

21 (3) Payments of state assistance to individual recipients.

22 (4) Protected health information as the term is defined under the federal
23 Health Insurance Portability and Accountability Act of 1996.

24 (5) Information subject to attorney client privilege.

25 (6) Secure information that would reveal undercover or intelligence
26 operations by law enforcement.

27 (7) Any information that is confidential under state or federal law, rule,
28 or regulation.

29 D. The commissioner shall ensure that the website contains the following
30 information relative to all databases as possible and applicable.

1 (1) All relevant data points that are collected in each state agency
2 information system shall be submitted.

3 (2) All data points that are capable to be collected in each state agency
4 information system shall be submitted.

5 **§16.4. Duties of the commissioner relative to the expenditure database**

6 A.(1) The commissioner shall ensure the website includes an expenditure
7 database that is electronically searchable by the public and contains reporting
8 of expenditures by each budget unit in the executive budget.

9 (2) All state agencies shall be required to provide information pursuant
10 to this Subpart.

11 B. The expenditure database shall have the following functionality:

12 (1) Search and aggregate expenditures by individual and multiple
13 budget units and programs.

14 (2) Search and aggregate payments to individual vendors and
15 governmental entities, including the total amount of state payments issued to
16 individual vendors and governmental entities.

17 (3) Search and aggregate expenditures and payments from multiple
18 fiscal years.

19 (4) Search and aggregate expenditures by category.

20 (5) Download information yielded by a search of the database.

21 C. The expenditure database shall include the following content:

22 (1) Expenditures by category and shall include:

23 (a) Details of expenses charged to credit, debit, or other purchase cards
24 and related fees to the extent available from the card issuer.

25 (b) Mandated interagency payments, such as fees to the legislative
26 auditor, annual payments to the office of risk management, and contributions
27 to retirement systems and benefits plans.

28 (c) Revenue sharing and aid to other levels of government, including
29 minimum foundation program transfers.

30 (2) Where available, for each expenditure, the database shall include the

1 following information:

2 (a) The name of the entity making the expenditure.

3 (b) The name of the person or entity receiving the payment.

4 (c) The date and the amount of the expenditure.

5 (d) A standardized descriptive title of the type and purpose of each
6 expenditure.

7 (e) The manner of payment, including check, warrant, credit, debit, or
8 other purchase card.

9 (f) The funding source, including the categorical code and the state fund
10 or account from which the expenditure is accounted.

11 (g) Where applicable, a link to additional information on the contract
12 available through the contracts database.

13 §16.5. Duties of the commissioner relative to the contracts database

14 A.(1) The commissioner shall ensure the website includes a contract
15 database that is electronically searchable by the public.

16 (2) All state agencies shall be required to provide information pursuant
17 to this Subpart.

18 B. The contract database shall have the following functionality:

19 (1) Search and aggregate records by agency.

20 (2) Search and aggregate contracts by contractor.

21 (3) Download information yielded by a search of the database.

22 (4) Provide access or integration into the database, the Louisiana
23 Checkbook information from the reports on contracts required by law

24 including:

25 (a) Information required to be published on the division of
26 administration's website by R.S. 39:1567(B)(3).

27 (b) Copies of the monthly reports submitted to the Joint Legislative
28 Committee on the Budget under R.S. 39:1567(E).

29 (c) The annual report on the progress of the Hudson Initiative required
30 to be made available on the internet by R.S. 39:2007(E).

1 (d) The annual report on the progress of the Veteran Initiative required
2 to be made available on the internet by R.S. 39:2177(E).

3 C. The contract database shall include the following content:

4 (1) Contract amount.

5 (2) A brief description of the purpose of the contract.

6 (3) The beginning and ending dates of the contract.

7 (4) The name of the contracting agency.

8 (5) The name of the contractor.

9 (6) The city and state of the contractor.

10 (7) If available, supporting documentation for payment requests
11 including invoices, timesheets, and reports from automatic verification software
12 capable of automatically verifying the legitimacy of hours billed for computer
13 generated work performed.

14 D. For all state contracts, the contractor shall submit no later than
15 February twenty-eighth of each year a verification to the Department of
16 Revenue listing each subcontractor who is paid one thousand dollars or more
17 per year for services provided by the contract and for whom the contractor is
18 required to make a return to the Internal Revenue Service, in accordance with
19 Section 6041A(a) of the Internal Revenue Code, as provided for by rule of the
20 Department of Revenue.

21 §16.6. Duties of the commissioner relative to the payroll database

22 A.(1) The commissioner shall ensure the website includes an
23 employment and payroll database that is electronically searchable by the public.

24 (2) All state agencies shall be required to provide information pursuant
25 to this Subpart.

26 B. The employment and payroll database shall have the following
27 functionality:

28 (1) Search and aggregate records by agency.

29 (2) Search and aggregate salaries by job title.

30 (3) Search and aggregate records by Civil Service Classification.

1 (4) Search and aggregate records of employees by their enrolled
2 retirement system.

3 (5) Download information yielded by a search of the database.

4 C. The employment and payroll database shall include the following
5 content:

6 (1) The name of the employing agency.

7 (2) The name of the employee.

8 (3) The job title and/or position.

9 (4) The salary or hourly wage of the employee.

10 (5) The total compensation paid to the employee the prior fiscal year,
11 including overtime, stipends, and allowances, but excluding employee benefit
12 payments and nontaxable employee reimbursements.

13 (6) Employers payroll benefit cost for the employee.

14 (7) The Louisiana Checkbook shall contain information regarding the
15 number of authorized positions and the number of vacant positions for each
16 institution of higher education and each budget unit contained in the General
17 Appropriation Act and the Ancillary Appropriation Act.

18 §16.7. Duties of the commissioner relative to the report database

19 A.(1) The commissioner shall ensure the website includes a reports
20 database that is electronically searchable by the public.

21 (2) All state agencies shall be required to provide information pursuant
22 to this subpart.

23 B. The reports database shall have the following functionality:

24 (1) Shall be organized and searchable in an intuitive manner.

25 C. The reports database shall include the following content:

26 (1) The official forecast and the incentive expenditure forecast adopted
27 by the Revenue Estimating Conference.

28 (2) The tax exemption budget prepared by the Louisiana Department of
29 Revenue under R.S. 47:1517.

30 (3) The Annual Tax Collection Report prepared by the Department of

1 **Revenue.**

2 **(4) Monthly reports provided by the Department of Revenue on net**
 3 **collections and distributions and severance tax collections and distributions.**

4 **(5) Information required to be published on the division of**
 5 **administration's website by R.S. 39:1567(B)(3).**

6 **(6) Copies of the monthly reports submitted to the Joint Legislative**
 7 **Committee on the Budget under R.S. 39:1567(E).**

8 **(7) The annual report on the progress of the Hudson Initiative required**
 9 **to be made available on the internet by R.S. 39:2007(E).**

10 **(8) The annual report on the progress of the Veteran Initiative required**
 11 **to be made available on the internet by R.S. 39:2177(E).**

12 **(9) State agencies that administer or allocate state funds to local political**
 13 **subdivisions and receive periodic reports of the use or expenditure of the state**
 14 **funds by the local political subdivisions, shall submit these reports to the**
 15 **commissioner to be included on the website.**

16 **(10) The website shall contain or provide access to state agency reports**
 17 **required by law.**

18 **§16.8. Duties of the commissioner relative to the boards and commission**
 19 **database**

20 **A.(1) The commissioner shall ensure the website includes a boards and**
 21 **commissions database that is electronically searchable by the public.**

22 **(2) All boards and commissions shall be required to provide information**
 23 **pursuant to this Subpart.**

24 **B. The boards and commissions database shall have the following**
 25 **functionality:**

26 **(1) Search and aggregate records by agency.**

27 **(2) Search and aggregate expenditures and payments from multiple**
 28 **fiscal years.**

29 **(3) Search and aggregate expenditures by category.**

30 **(4) Search and aggregate expenditures by individual and multiple**

1 agencies.

2 (5) Download information yielded by a search of the database.

3 C. The boards and commissions database shall include the following
4 content:

5 (1) Membership information, employee information, and financial and
6 budget information required by R.S. 49:1302 and R.S. 24:513.2.

7 (2) Provide a link to or incorporate the annual reports submitted to the
8 legislature by the legislative auditor on boards, commissions, and like entities
9 under R.S. 24:513.2(E).

10 §16.9. Duties of the commissioner relative to the state debt database

11 A.(1) The commissioner shall ensure the website includes a state debt
12 database that is electronically searchable by the public.

13 (2) The state treasurer shall establish and maintain the state debt
14 database and provide access or integration to the database.

15 (a) All agencies, boards, commissions, and departments of the state are
16 directed to furnish information, reports, aid, services, and assistance to the
17 extent allowed by state and federal law and regulations as may be requested by
18 the state treasurer in the performance of the treasurer's responsibilities as set
19 forth in this Subsection.

20 B. The state debt database shall have the following functionality:

21 (1) Search and aggregate debt by agency.

22 (2) Search and aggregate debt from multiple fiscal years.

23 C. The state debt database shall include the following content:

24 (1) Amounts and categories of state debt, such as pensions, post-
25 employment benefit obligations, and capital construction.

26 (2) Amounts and categories of local debt backed by the full faith and
27 credit of the state.

28 (3) Annual costs of debt service by category and budget unit.

29 (4) Sources of funding for state debt obligations.

30 (5) The per capita costs of state debt.

1 (6) National and other state comparisons of Louisiana's debt.

2 (7) Information used to determine the state's net state tax supported
3 debt.

4 §16.10. Duties of the commissioner relative to the incentives database

5 A.(1) The commissioner shall ensure the website includes an incentives
6 database that is electronically searchable by the public.

7 (2) The commissioner shall require any state agency that administers an
8 incentive expenditure program to report the information stated in this Section
9 for any incentive expenditure entered into on or after July 1, 2018.

10 (3) Such information shall be provided no later than six months after the
11 effective date of such incentive expenditures and shall be updated as needed no
12 less than every twelve months thereafter. The state agencies that administer
13 such programs shall provide, or shall require the beneficiaries of each program
14 to provide, sufficient information to satisfy the requirements of this Subsection.
15 The direct recipient shall assume responsibility for reporting the information
16 required in this Section.

17 B. The incentives database shall have the following functionality:

18 (1) Search and aggregate incentives by individual recipients and
19 multiple budget units and programs.

20 (2) Search and aggregate payments to recipients and governmental
21 entities, including the total amount of state payments issued to individual
22 recipients.

23 C. For the incentives database, the administering state agency shall
24 report in each fiscal year the following information:

25 (1) The name of the recipient of the incentive expenditure.

26 (2) The corporate domicile of such recipient.

27 (3) The estimated net new jobs and/or payroll.

28 (4) The estimated total capital investment or estimated total Louisiana
29 expenditures, whichever is relevant based upon the incentive expenditure
30 program being reported on.

1 (5) The annual and total estimated value of the benefits to such
2 recipient.

3 (6) The official forecast of the incentive expenditure forecast adopted by
4 the Revenue Estimating Conference.

5 (7) The incentives database shall not include the information that is
6 protected from disclosure pursuant to La. R.S. 44:3.2(C) and La. R.S. 44:22.

7 §16.11. Duties of the commissioner relative to the dedicated funds database

8 A.(1) The commissioner shall ensure the website includes a dedicated
9 funds database that is electronically searchable by the public.

10 (2) All state agencies shall be required to provide information pursuant
11 to this Subpart that contains the electronic database of reports supported by
12 appropriations from dedicated funds required by R.S. 49:308.5(B).

13 (3) The dedicated funds database shall include access to the report on
14 special funds prepared by the state treasurer as required by R.S. 49:308.3(E).

15 §16.12. Duties of the commissioner relative to the performance database

16 A.(1) The commissioner shall ensure the website includes a performance
17 database that is electronically searchable by the public.

18 (2) The executive branch shall be required to provide information
19 pursuant to this Subpart.

20 (3) The performance database shall include the Louisiana Performance
21 Accountability System, the electronic performance database that tracks
22 performance standards, interim quarterly performance targets, and actual
23 performance information for executive branch departments and agencies
24 required under the Louisiana Government Performance and Accountability
25 Act, R.S. 39:87.1 et seq.

26 §16.13. Compliance auditing

27 A. All state agencies shall submit to the commissioner comprehensive
28 data sufficient to comply with the provisions of this Subpart. This data shall be
29 of the type, extent, format, frequency, and timing specified by the commissioner.

30 B. Internal auditors of state agencies required to have an internal audit

1 function shall report to the commissioner any findings of state agencies,
 2 contractors, grantees, vendors, or recipients of state funding that are not in
 3 compliance with the requirements of this Subpart.

4 C. The commissioner shall report agency noncompliance with this
 5 Subpart to the Joint Legislative Committee on the Budget on at least a quarterly
 6 basis.

7 D.(1) The legislative auditor shall perform periodic and unscheduled
 8 reviews of state agencies, contractors, grantees, vendors, or recipients of state
 9 funds to ensure compliance with this Subpart. The auditor shall report to the
 10 commissioner and the Joint Legislative Committee on the Budget any audit
 11 finding of noncompliance with the requirements of this Subpart.

12 (2) The auditor shall submit to the commissioner for publication on the
 13 website, all audits performed as authorized by a state agency contract,
 14 expenditure, or incentive expenditure.

15 E. Any state agency whose internal audit or legislative audit contains
 16 findings indicating a violation of the constitution or laws of this state or findings
 17 of fraud, waste, and abuse, shall be subject to periodic and unscheduled
 18 investigative audits by the internal auditor or the legislative auditor for a
 19 probationary period of not less than three years.

20 §16.14. No authority to review, approve or deny expenditures of the legislature
 21 of the judiciary

22 If the judicial branch or the legislative branch elects to join the LaGov
 23 statewide enterprise resource planning system, as opposed to being linked to
 24 LaGov through a portal, no provision of this Subpart shall be construed as
 25 conferring upon the division of administration any authority to review, approve,
 26 or deny any expenditure or contract entered into by the legislature, or by the
 27 judiciary, or to impose any requirement on the legislature or the judiciary to
 28 take any action other than to disclose expenditures and contracts entered into
 29 on or after July 1, 2018.

30 Section 2. R.S. 39:6(C) is hereby repealed in its entirety.

1 Section 3. This Act shall become effective on July 1, 2018; if vetoed by the governor
2 and subsequently approved by the legislature, this Act shall become effective on July 1,
3 2018, or on the day following such approval by the legislature, whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____