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## DIGEST

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Carmody

HB No. 560

### **Abstract:**

Present law requires the legislative auditor to conduct a performance audit of a postsecondary institution within 6 months of entering into a performance agreement with such institution. Further provides that the institution shall provide certain information to the auditor so that he can audit "how well goals and objectives of postsecondary education are being met" and so that he can perform an economy and efficiency study.

Proposed law repeals present law.

Proposed law authorizes the auditor to conduct periodic performance audits of postsecondary institutions. Provides that the auditor shall work in consultation and coordination with the Board of Regents to conduct such audits.

Proposed law requires the audit to include an examination of indicators of student success and lists examples of such indicators.

Proposed law provides that the institution shall supply the auditor with all the information he requests in the execution of his performance audit. Further provides that all data submitted to, or to be submitted to, the Board of Regents by any postsecondary institution shall also be audited by the legislative auditor as indicators of the institution's progress towards meeting its performance objectives.

Proposed law provides that it does not limit the powers or authority of the legislative auditor under present law. Further provides that the actual costs of any audit performed pursuant to proposed law shall be charged to the institution being audited. Proposed law also provides that the auditor shall provide the legislature with reports on the results of performance audits conducted under proposed law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 17:3139(E))