

## LEGISLATIVE FISCAL OFFICE Fiscal Note

Fiscal Note On: **SB 67** SLS 17RS

Bill Text Version: ENGROSSED

Opp. Chamb. Action: Proposed Amd.:

Sub. Bill For .:

Date: May 10, 2017 6:04 AM Author: FANNIN

**Dept./Agy.:** Statewide

**Subject:** Provides relative to certain appropriations

Analyst: Alan M. Boxberger

APPROPRIATIONS EG NO IMPACT See Note

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Provides relative to certain appropriations. (8/1/17)

<u>Present law</u> provides for the examination requirements and submission of audits by entities subject to review of the legislative auditor; provides for submission to the legislative auditor of sworn financial statements and filing of engagement agreements by certain local auditees or quasi-public agencies; and provides that no funds appropriated in the general appropriations act, the capital outlay act, or other appropriation act, shall be released or provided to any recipient of an appropriation if, when, and for as long as, the recipient fails or refuses to comply with <u>present law</u>.

<u>Proposed law</u> prohibits public entities not in compliance with <u>present law</u> from letting any public contract that utilizes any state funds, whether received through direct appropriation or through transfer from another public entity, or whose funding relies on the full faith and credit of the state.

| EXPENDITURES   | 2017-18    | 2018-19    | 2019-20    | 2020-21    | 2021-22    | 5 -YEAR TOTAL |
|----------------|------------|------------|------------|------------|------------|---------------|
| State Gen. Fd. | \$0        | \$0        | \$0        | \$0        | \$0        | \$0           |
| Agy. Self-Gen. | \$0        | \$0        | \$0        | \$0        | \$0        | \$0           |
| Ded./Other     | \$0        | \$0        | \$0        | \$0        | \$0        | \$0           |
| Federal Funds  | \$0        | \$0        | \$0        | \$0        | \$0        | \$0           |
| Local Funds    | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u>    |
| Annual Total   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | \$0        | \$0           |
| REVENUES       | 2017-18    | 2018-19    | 2019-20    | 2020-21    | 2021-22    | 5 -YEAR TOTAL |
| State Gen. Fd. | \$0        | \$0        | \$0        | \$0        | \$0        | \$0           |
| Agy. Self-Gen. | \$0        | \$0        | \$0        | \$0        | \$0        | \$0           |
| Ded./Other     | \$0        | \$0        | \$0        | \$0        | \$0        | \$0           |
| Federal Funds  | \$0        | \$0        | \$0        | \$0        | \$0        | \$0           |
| Local Funds    | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u>    |
| Annual Total   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | \$0        | \$0           |

## **EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

Currently no state agencies are included on the Louisiana Legislative Auditor noncompliance list. There are a variety of small political subdivisions that have been unresponsive to legislative audit requirements. These entities' legal inability to issue contracts does not create an operational impact for the state, but may limit those entities' ability to access and expend state funds.

## **REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

<u>House</u>

| <u>Se</u> | <u>enate</u> <u>Du</u>       | ual Referral Rules             |  |
|-----------|------------------------------|--------------------------------|--|
|           | ] 13.5.1 >= \$100            | 0,000 Annual Fiscal Cost {S&H} |  |
|           | ] <sub>13.5.2</sub> >= \$500 | 0,000 Annual Tax or Fee        |  |

Change {S&H}

|   | 6.8(F)(1) >= | \$100,000 | SGF | Fiscal | Cost | {H | & | S) |
|---|--------------|-----------|-----|--------|------|----|---|----|
| _ | •            |           |     |        |      |    |   |    |

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Evan Brasseaux

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Staff Director