

2018 First Extraordinary Session

SENATE BILL NO. 8

BY SENATORS WARD, ALARIO, APPEL, BARROW, BISHOP, BOUDREAUX, CARTER, CHABERT, CLAITOR, DONAHUE, ERDEY, GATTI, HEWITT, JOHNS, LAFLEUR, LAMBERT, LONG, LUNEAU, MILKOVICH, MIZELL, MORRELL, PEACOCK, RISER, GARY SMITH, TARVER, THOMPSON, WALSWORTH AND WHITE

FISCAL CONTROLS. Provides relative to the state's fiscal transparency website's establishment, completion, and contents. (Item #11)(7/1/18)

AN ACT

1

2 To enact Subpart D of Part I of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised

3 Statutes of 1950, to be comprised of R.S. 39:16.1 through 16.11, and to repeal R.S.

4 39:6(C), relative to the state's fiscal transparency website; to provide for the

5 statewide implementation of the enterprise resource planning system; to provide the

6 duties of the commissioner of administration relative to the information to be

7 accessible on the fiscal transparency website; to provide definitions; to provide for

8 the information to be included on the website; to provide for the appropriation acts

9 for the executive, judicial, and legislative branches of government to be included on

10 the website; to provide for links to the websites of state agencies, the legislature,

11 judiciary, and the legislative auditor; to provide relative to the reporting of contracts,

12 expenditures, and incentive expenditures; to provide relative to reporting by the state

13 retirement systems and the state treasurer; to provide for reports and audits to be

14 published on the website; to provide for free public use of the website; to provide for

15 an employment and salary database; to provide for the information which shall be

16 excluded from the website; to provide relative to a schedule for the completion and

17 maintenance of the website; to provide for the reporting of the use of state funds by

1 the recipient of state funds; to provide for audits; to provide for an effective date; and
2 to provide for related matters.

3 Be it enacted by the Legislature of Louisiana:

4 Section 1. Subpart D of Part I of Chapter 1 of Subtitle I of Title 39 of the Louisiana
5 Revised Statutes of 1950, comprised of R.S. 39:16.1 through R.S. 39:16.11, is hereby
6 enacted to read as follows:

7 **§16.1. Definitions**

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

9 **(2) "Contract" means all types of state agreements, regardless of what**
10 **the agreements may be called, of state agencies, including orders, grants, and**
11 **documents purporting to represent grants which are for the purchase or**
12 **disposal of supplies, services, major repairs, or any other item. "Contract" shall**
13 **include awards and notices of award, contracts of a fixed-price, cost, cost-plus-**
14 **a-fixed-fee, or incentive type; contracts providing for the issuance of job or task**
15 **orders; leases; letter contracts; purchase orders; memoranda of understanding**
16 **not between two state agencies; cooperative endeavor agreements not between**
17 **two state agencies; and personal, professional, consulting, and social services**
18 **contracts.**

19 **(3) "Incentive expenditure" as used herein shall have the meaning**
20 **ascribed to it in R.S. 39:2.**

21 **(4) "State agency" means any state office, department, board,**
22 **commission, institution, division, officer or other person, or functional group,**
23 **heretofore existing or hereafter created, that is authorized to exercise, or that**
24 **does exercise, any functions of the government of the state in the executive**
25 **branch, including higher education agencies and state retirement systems, the**
26 **legislative branch, and the judicial branch.**

27 **§16.2. Duties of the commissioner relative to expenditure information**

28 **The commissioner of administration shall establish and maintain a**
29 **website to post data and reports of state expenditures, contracts, incentive**

1 expenditures, and other financial matters. The website shall serve as an
2 interactive portal for the public to access such information in each fiscal year.

3 §16.3. Duties of the commissioner relative to the contents of the website

4 A. The commissioner shall ensure the website shall be searchable and
5 have a mobile and tablet mode.

6 B. The website shall include the nature and amount of appropriations
7 contained in the annual appropriation acts for the executive, judicial, and
8 legislative branches of government.

9 C. The commissioner shall ensure that the website contains the following
10 information from state agencies that administer or allocate the programs for
11 which information is required to be included in the website pursuant to this

12 Subpart:

13 (1) All expenditures of state funds.

14 (2) Minimum Foundation Program transfers.

15 (3) Revenue sharing and aid to other levels of government.

16 (4) All incentive expenditures.

17 (5) Capital outlay.

18 (6) The annual salaries and total compensation of statewide elected
19 officials and cabinet-level positions in the executive branch of government.

20 (7) The table of organization for each state agency.

21 (8) A monthly report of spending by each state agency.

22 (9) The revenue and expenditure data on federal, state, and local fiscal
23 matters maintained by the state Department of Education on its website.

24 (10) Mandated interagency transfers, such as fees to the legislative
25 auditor, fees to the treasurer, annual payments to the office of risk
26 management, and contributions to retirement systems and benefit plans.

27 (11) The website shall include a boards and commissions database that
28 contains membership information, employee information, and financial and
29 budget information required by R.S. 49:1302 and R.S. 24:513.2.

1 D. To the extent available, such expenditure information shall be
2 searchable individually or in the aggregate by:

3 (1) Fiscal year.

4 (2) Department.

5 (3) Category and subcategory of expenses, including but not limited to:

6 (a) Personal services expenses, including salaries, wages, other
7 compensation, and post-employment benefit obligations.

8 (b) Travel expenses.

9 (c) Operating services expenses.

10 (d) Supply expenses.

11 (e) Professional services expenses.

12 (f) Other subcontractor expenses.

13 (g) External transfers for tax and legal compliance.

14 (h) All other external transfers.

15 (i) Acquisitions, major repairs, and capital expenses.

16 (j) Other expenses.

17 (4) Transaction-specific detail.

18 (5) Means of finance and source of funds, if available.

19 (6) Contractor, grantee, vendor, or recipient of state funds.

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

22 E. The website shall contain all audits of state agencies by the legislative
23 auditor, including but not limited to audits of contracts, expenditures, and
24 incentive expenditures.

25 F. The website shall allow users to search and to aggregate payments,
26 including the total amount of state funding awarded by all state agencies, to
27 individual contractors, grantees, vendors, recipients of state funds, and
28 governmental entities.

29 §16.4. Duties of the commissioner relative to contracts

1 A.(1) The commissioner shall ensure the website includes a contracts
2 database that is electronically searchable by the public and contains the
3 following information for each contract:

4 (a) Contract amount.

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

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

7 (d) The name of the contracting agency.

8 (e) The name of the contractor.

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

10 (2) The database shall, at a minimum, allow users to:

11 (a) Search and aggregate records by agency.

12 (b) Search and aggregate contracts by contractor.

13 (c) Search and aggregate contracts by number and amounts of such
14 contracts by type of service.

15 (d) Download information yielded by a search of the database.

16 (3) The website shall provide access to, or integrate into, information
17 from legally required reports on contracts including:

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

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

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

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

26 B. For all state contracts with a projected expenditure value of two
27 million dollars or more per year on an annualized basis, the information
28 required for nongovernment organizations as set forth in R.S. 39:51.1(B), shall
29 be provided and published on the website. Such information shall only be

1 required for contracts that are approved on or after July 1, 2018, and shall be
2 provided no later than six months after the date of contract effectiveness, and
3 shall be updated as needed no less than every twelve months thereafter.

4 C.(1) For all state contracts, the contractor shall, on January fifteenth
5 of each year, file a report with the division of administration that includes
6 information for each subcontract used to fulfill the contract. The information
7 required by Subparagraphs (2)(a) through (f) of this Subsection shall be made
8 available on the website. The information required by Subparagraph (2)(g) of
9 this Subsection shall not be made public but may be forwarded to the
10 Department of Revenue.

11 (2) The report shall include the following information for each
12 subcontractor, including independent contractors:

13 (a) The name of the subcontractor.

14 (b) The city and state in which the subcontractor is located.

15 (c) The amount of payments made to the subcontractor during the
16 reporting period.

17 (d) A description of the product or service provided by the
18 subcontractor.

19 (e) The number and classification of employees and independent
20 contractors of the subcontractor.

21 (f) An affirmative statement of whether or not the subcontractor is a
22 related party to the contractor.

23 (g) The mailing address and taxpayer identification number of the
24 subcontractor.

25 §16.5. Duties of the commissioner relative to incentive expenditures

26 A. The commissioner shall require any state agency that administers an
27 incentive expenditure program to report the information stated in this Section
28 for any incentive expenditure entered into on or after July 1, 2018. The
29 commissioner shall ensure that such information shall be included on the

1 website.

2 B. The administering state agency shall report or require the recipient
3 to report in each fiscal year the following information:

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

5 (2) The corporate domicile of such recipient.

6 (3) The number and demographics of the recipient's personnel employed
7 in-state and out-of-state, and the amount of health insurance coverage provided
8 as a result of the incentive benefit.

9 (4) A comprehensive explanation of the benefits received or to be
10 received by the state as a result of the incentive expenditure.

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

12 (6) The means of finance, and source of funds, used for payments to a
13 recipient.

14 (7) The recipient and any sub-recipient, upon request from the Joint
15 Legislative Committee on the Budget, shall provide specific information
16 regarding the use of the incentive expenditure as requested by the committee.

17 C. Such information shall be provided no later than six months after the
18 effective date of such incentive expenditures and shall be updated as needed no
19 less than every twelve months thereafter. The state agencies that administer
20 such programs shall provide, or shall require the beneficiary of such programs
21 to provide, sufficient information to satisfy the requirements of this Subsection.

22 The direct recipient shall assume and be held liable for reporting the
23 information required in this Section.

24 §16.6. Duties of the state retirement systems relative to the website

25 The website shall include the following information provided by the state
26 retirement systems:

27 A. The number of active and retired employee members of the system.

28 B. The amount of the normal cost of retirement for active employees by
29 plan.

1 C. The amount and percentage of the unfunded accrued liability of the
2 system.

3 D. Investment fees.

4 §16.7. Duties of the treasurer relative to the website

5 A. The state treasurer shall provide the following information relative
6 to bonds issued by the State Bond Commission to the commissioner for
7 inclusion on the website:

8 (1) The amounts and categories of state bonded indebtedness.

9 (2) The amount and categories of local debt backed by the full faith and
10 credit of the state.

11 (3) The annual costs of debt service by category and state agency.

12 (4) The sources of funding for the bonds.

13 (5) The per capita costs of state bonded indebtedness.

14 (6) National and other state comparisons of the state's bonded
15 indebtedness.

16 (7) The information used to determine the state's net state tax supported
17 debt and the net state tax supported debt report.

18 (8) Official statements.

19 (9) The cost of issuance of state bonds issued by the State Bond
20 Commission, including all items of expense, directly or indirectly payable or
21 reimbursable and related to the authorization, sale, and issuance of bonds,
22 including but not limited to printing costs, costs of preparation and
23 reproduction of documents, filing and recording fees, fees and charges of any
24 fiduciary, legal fees and charges of any counsels necessary in connection with
25 the issuance of bonds, costs of preparation, printing, and distribution of official
26 statements or other disclosure documents, fees and disbursements of consultants
27 and professionals necessary in connection with the issuance of bonds, including
28 but not limited to financial advisors and municipal advisors, costs of credit
29 ratings, fees and charges for preparation, execution, transportation, and

1 safekeeping of bonds, costs and expenses of refunding, underwriters discount
2 or placement fees, costs of any credit enhancement, costs of any financial
3 products agreement, and any other cost, charge, or fee in connection with the
4 issuance of bonds.

5 B. The website shall also include the following information provided by
6 the state treasurer:

7 (1) The state treasury's cash flow policy.

8 (2) The cost of investment of state funds, the basis of the compensation,
9 and the financial institutions, financial advisors, investment managers, and
10 investment advisors involved in the transactions.

11 (3) The website shall include access to a dedicated funds database,
12 including an electronic database of reports supported by appropriations from
13 dedicated funds required by R.S. 49:308.3(E).

14 (4) The Louisiana unclaimed property database.

15 §16.8. Additional requirements

16 A.(1) The commissioner, subject to legislative appropriation, shall take
17 all necessary steps to establish, fully implement, and maintain the LaGov
18 statewide enterprise resource planning system maintained by the office of
19 technology services in the division of administration throughout the executive
20 branch of state government, by no later than October 1, 2021. The
21 commissioner, subject to legislative appropriation, shall take all necessary steps
22 to finalize the website immediately after full implementation of LaGov.

23 (2) The commissioner shall create and submit a schedule of completion
24 of the LaGov system biannually at a minimum to the Joint Legislative
25 Committee on the Budget until full implementation of the LaGov system has
26 occurred.

27 B. The commissioner shall ensure that the website shall have an easily
28 identifiable internet address and a dedicated link that is prominently displayed
29 on the home pages of the following:

1 **(1) Louisiana.gov.**

2 **(2) The division of administration.**

3 **(3) The office of the governor.**

4 **(4) The legislature.**

5 **(5) The legislative auditor.**

6 **(6) The state treasurer.**

7 **(7) The Public Service Commission.**

8 **(8) Each statewide elected official.**

9 **C. Each state agency shall display on its website a link to the fiscal**
10 **transparency website. The fiscal transparency website shall display links to each**
11 **state agency.**

12 **D. The commissioner may promulgate rules in accordance with the**
13 **Administrative Procedure Act that are necessary for the implementation of this**
14 **Subpart.**

15 **E. The commissioner shall not charge a fee to the public to access the**
16 **fiscal transparency website.**

17 **F. The commissioner shall take all appropriate steps to establish public**
18 **awareness of the website.**

19 **G. State agencies that administer or allocate state funds to local political**
20 **subdivisions and receive periodic reports of the use or expenditure of the state**
21 **funds by the local political subdivisions, shall submit such reports to the**
22 **commissioner to be included on the website.**

23 **H. The website shall contain or provide access to state agency reports**
24 **required by law.**

25 **I. Except as otherwise provided in this Subpart, information on the**
26 **website shall be updated at least monthly.**

27 **J.(1) The website shall include an employment and salaries database that**
28 **is electronically searchable by the public at no cost and that contains**
29 **information on all state employees, including the following:**

1 (a) The name of the agency.

2 (b) The name of the employee.

3 (c) The job title.

4 (d) The salary of the employee.

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

8 (2) The database shall, at a minimum, allow users to:

9 (a) Search and aggregate records by agency.

10 (b) Search and aggregate salaries by job title.

11 (c) Download information yielded by a search of the database.

12 (3) The website shall contain information regarding the number of
13 authorized positions and the number of vacant positions for each budget unit
14 contained in the General Appropriations Act and the Ancillary Appropriation
15 Act.

16 §16.9. Items not included on the website

17 A. This Subpart does not require or permit the disclosure of information
18 that is considered confidential under state or federal law, rule, or regulation.

19 The database shall not include the following:

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

21 (2) Tax payment or refund data that include confidential taxpayer
22 information, such as social security number or federal tax identification number
23 of any individual or business.

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

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

27 (5) Information subject to attorney-client privilege.

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

1 **B. The commissioner, with the assistance of each state agency, shall**
2 **develop a list of all information that shall be either redacted or reported in the**
3 **aggregate in order to protect the confidentiality of the information or to protect**
4 **a person's reasonable right to privacy. The list developed by the commissioner**
5 **shall be subject to the approval of the Senate Committee on Senate and**
6 **Governmental Affairs and the House Committee on House and Governmental**
7 **Affairs prior to implementation and shall be reported to the Joint Legislative**
8 **Committee on the Budget at its next meeting after such approval.**

9 **§16.10. Graphical displays on the website**

10 **A. In addition to the information required by R.S. 39:16.3 to be included**
11 **on the website, the fiscal transparency website shall graphically display,**
12 **including by way of charts and graphs, the information regarding state**
13 **government contracts, expenditures, and incentive expenditures, in each fiscal**
14 **year. The website shall also summarize the information in order to provide**
15 **transparency to and ease of use by the persons utilizing the website.**

16 **B. All information on the website shall be available for the public to**
17 **download free of charge, and without the requirement of user registration. The**
18 **website shall also contain information regarding how the public may request**
19 **copies of public records in accordance with R.S. 44:1 et seq.**

20 **§16.11. Compliance auditing**

21 **A. All agencies in the executive branch shall submit to the commissioner**
22 **comprehensive data sufficient to comply with the provisions of this Subpart.**
23 **Such data shall be of the type, extent, format, frequency, and timing specified**
24 **by the commissioner.**

25 **B. Internal auditors of state agencies required to have an internal audit**
26 **function shall report to the commissioner any findings of state agencies,**
27 **contractors, grantees, vendors, or recipients of state funding that are not in**
28 **compliance with the requirements of this Subpart.**

29 **C. The commissioner shall report agency noncompliance with this**

1 Subpart to the Joint Legislative Committee on the Budget on at least a quarterly
 2 basis.

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

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

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

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

17 Section 3. This Act shall become effective on July 1, 2018; if vetoed by the governor
 18 and subsequently approved by the legislature, this Act shall become effective on July 1,
 19 2018, or on the day following such approval by the legislature, whichever is later.

The original instrument was prepared by Martha Hess. The following digest,
 which does not constitute a part of the legislative instrument, was prepared
 by Linda Nugent.

DIGEST

SB 8 Reengrossed

2018 First Extraordinary Session

Ward

Present law provides that the commissioner of administration shall establish and maintain a website to post reports of state spending. The reports shall include the nature and amount of appropriations for the executive branch of state government contained in the General Appropriation Act and other acts for each budget unit, annual salaries, and total compensation of statewide elected officials and cabinet-level positions and the total number in the table of organization for each budget unit. The website shall have a monthly report of spending by each such budget unit.

Present law further provides that the website shall also have information regarding state contracts, including contract amount, a brief description of the purpose of the contract, the beginning and ending dates of the contract, the name of the contracting agency, the name of the contractor, and the city and state of the contractor. Proposed law restates and expands

present law. Proposed law repeals that provision of present law.

Proposed law defines "commissioner", "contract", "incentive expenditure", and "state agency" for purposes of proposed law.

Proposed law requires the commissioner of administration to establish and maintain a website to post data and reports of state expenditures, contracts, incentive expenditures, and other financial matters. The website shall serve as an interactive portal for the public to access such information in each fiscal year. The website shall be searchable and have a mobile and tablet mode.

Proposed law requires the website to be searchable and to include the nature and amount of appropriations contained in the annual appropriation acts for the executive, judicial, and legislative branches of government.

Proposed law requires the commissioner to ensure that the website contains the following information from state agencies that administer or allocate the programs for which information is required to be included in the website pursuant to proposed law:

- (1) All expenditures of state funds.
- (2) Minimum Foundation Program transfers.
- (3) Revenue sharing and aid to other levels of government.
- (4) All incentive expenditures.
- (5) Capital outlay.
- (6) The annual salaries and total compensation of statewide elected officials and cabinet-level positions in the executive branch of government.
- (7) The table of organization for each state agency.
- (8) A monthly report of spending by each state agency.
- (9) The revenue and expenditure data on federal, state, and local fiscal matters maintained by the state Department of Education on its website.
- (10) Mandated interagency transfers, such as fees to the legislative auditor, fees to the treasurer, annual payments to the office of risk management, and contributions to retirement systems and benefit plans.
- (11) The website shall include a boards and commissions database that contains membership information, employee information, and financial and budget information required by present law.

To the extent available, such expenditure information shall be searchable individually or in the aggregate by:

- (1) Fiscal year.
- (2) Department.
- (3) Category and subcategory of expenses, including but not limited to:
 - (a) Personal service expenses, including salaries, wages, other compensation, and post-employment benefit obligations.

- (b) Travel expenses.
 - (c) Operating service expenses.
 - (d) Supply expenses.
 - (e) Professional service expenses.
 - (f) Other subcontractor expenses.
 - (g) External transfers for tax and legal compliance.
 - (h) All other external transfers.
 - (i) Acquisitions and capital expenses.
 - (j) Other expenses.
- (4) Transaction-specific detail.
 - (5) Means of finance and source of funds, if available.
 - (6) Contractor, grantee, vendor, or recipient of state funds.
 - (7) Details of expenses charged to credit, debit, or other purchase cards, and related fees, to the extent available from the card issuer.

Proposed law requires the database to allow users to search and aggregate payments, including the total amount of state funding awarded by all state agencies to individual contractors, grantees, recipients of state funds, and governmental entities.

Proposed law requires the commissioner to ensure the website includes a contracts database that is searchable electronically by the public and contains the following information for each contract:

- (1) The contract amount.
- (2) A brief description of the purposes of the contract.
- (3) The beginning and ending dates of the contract.
- (4) The name of the contracting agency.
- (5) The name of the contractor.
- (6) The city and state of the contractor.

The database shall, at a minimum, allow users to:

- (1) Search and aggregate records by agency.
- (2) Search and aggregate contracts by contractor.
- (3) Search and aggregate contracts by number and amounts of such contracts by type of service.
- (4) Download information yielded by a search of the database.

The website shall provide access to, or integrate into, information from legally required reports on contracts including:

- (1) Information required to be published on the division of administration's website by present law.
- (2) Copies of the monthly reports submitted to the Joint Legislative Committee on the Budget.
- (3) The annual report on the progress of the Hudson Initiative required to be made available on the internet by present law.
- (4) The annual report on the progress of the Veteran Initiative required to be made available on the internet by present law.

Proposed law provides that for all state contracts with a projected expenditure value of two million dollars or more per year on an annualized basis, all of the information required for nongovernmental organizations as set forth in present law shall be provided and published on the website. Such information shall only be required for contracts that are approved after July 1, 2018, the effective date of proposed law, and shall be provided no later than six months after the date of contract effectiveness, and shall be updated as needed no less than every 12 months thereafter.

Proposed law requires the commissioner to ensure that the website contains all audits of state agencies, including audits of contracts, expenditures and incentive expenditures, by the legislative auditor.

Proposed law requires that for all state contracts, the contractor shall on January 15 of each year, file a report with the division of administration that includes information for each subcontract used to fulfill the contract. The following information shall be made available on the website:

- (1) The name of the contractor.
- (2) The city and state in which the subcontractor is located.
- (3) The amount of payments made to the subcontractor during the reporting period.
- (4) A description of the product or service provided by the subcontractor.
- (5) The number and classification of employees and independent contractors of the subcontractor.
- (6) An affirmative statement of whether or not the subcontractor is a related party to the contractor.
- (7) The mailing address and taxpayer identification number of the subcontractor.

Proposed law further requires that for all state contracts, the contractor's reports shall include the mailing address and taxpayer identification number of the subcontractor; however, this information shall not be made public, but may be forwarded to the Department of Revenue.

Proposed law requires information to be furnished by state agencies that administer an incentive expenditure program for any incentive expenditure entered into on or after July 1, 2018, and the commissioner is required to ensure that such information shall be included on the website. The administering state agency shall report, or require the recipient to report, in each fiscal year, the following:

- (1) The name of the recipient of the incentive expenditure.
- (2) The corporate domicile of such recipient.
- (3) The number and demographics of the recipient's personnel employed in-state and out-of-state, and the amount of health insurance coverage provided as a result of the incentive benefit.
- (4) A comprehensive explanation of the benefits received or to be received by the state as a result of the incentive expenditure.
- (5) The annual and total estimated value of the benefits to such recipient.
- (6) The means of finance, and source of funds, used for payments to a recipient.
- (7) The recipient and any sub-recipient, upon request from the Joint Legislative Committee on the Budget, shall provide specific information regarding the use of the incentive expenditure as requested by the committee.

Proposed law requires such information to be provided no later than six months after the effective date of such incentive expenditures and shall be updated as needed no less than every twelve months thereafter. The state agencies that administer such programs shall provide, or shall require the beneficiary of such programs to provide, sufficient information to satisfy the requirements of proposed law. The direct recipient shall assume and be held liable for reporting the information required in proposed law.

Proposed law provides that the website shall include the following information provided by the state retirement systems:

- (1) The number of active and retired employee members of the system.
- (2) The amount of the normal cost of retirement for active employees by plan.
- (3) The amount and percentage of the unfunded accrued liability of the system.
- (4) Investment fees.

Proposed law requires the state treasurer to provide the following information relative to bonds issued by the State Bond Commission:

- (1) The amounts and categories of state bonded indebtedness.
- (2) The amounts and categories of local debt backed by the full faith and credit of the state.
- (3) The annual costs of debt service by category and budget unit.
- (4) The sources of funding for the bonds.
- (5) The per capita costs of state bonded indebtedness.
- (6) National and other state comparisons of the state's bonded indebtedness.
- (7) The information used to determine the state's net state tax supported debt and the net state tax supported debt report.
- (8) Official statements.

- (9) The cost of issuance of state bonds, including financial advisors and municipal advisors, issued by the State Bond Commission.

Proposed law requires the website to include the following information provided by the state treasury:

- (1) The state treasury's cash flow policy.
- (2) The cost of investment of state funds, the basis of the compensation, and the financial institutions, financial advisors, investment managers and investment advisors involved in the transaction.
- (3) Access to the report on dedicated funds required by present law.
- (4) The unclaimed property database.

Proposed law provides that all information on the website shall be available for the public to download free of charge, and without the requirement of user registration. The website shall also contain information regarding how the public may request copies of public records in accordance with present law.

Proposed law requires all executive branch agencies to submit comprehensive data sufficient to comply with the provisions of proposed law to the commissioner. Such data shall be of the type, extent, format, frequency, and timing specified by the commissioner.

Proposed law requires the commissioner, subject to legislative appropriation, to take all necessary steps to establish, fully implement, and maintain the LaGov statewide enterprise resource planning system maintained by the office of technology services in the division of administration throughout the executive branch of state government, by no later than October 1, 2021. Proposed law requires the commissioner, subject to legislative appropriation, to take all necessary steps to finalize the website immediately after full implementation of LaGov.

Proposed law requires the commissioner to create and submit a schedule of completion of the LaGov system biannually at a minimum to the Joint Legislative Committee on the Budget (JLCB) until full implementation of LaGov has occurred.

Proposed law requires the website to have an easily identifiable internet address and a dedicated link that is prominently displayed on the home pages of:

- (1) Louisiana.gov.
- (2) The division of administration.
- (3) The office of the governor.
- (4) The legislature.
- (5) The legislative auditor.
- (6) The state treasurer.
- (7) The Public Service Commission.
- (8) Each statewide elected official.

Proposed law further provides that each state agency shall display on its website a link to the fiscal transparency website and the fiscal transparency website shall display links to each

state agency.

Proposed law provides that the commissioner may promulgate rules in accordance with the Administrative Procedure Act necessary for the implementation of proposed law.

Proposed law prohibits the commissioner from charging a fee to the public to access the fiscal transparency website. Further provides that the commissioner shall take all appropriate steps to establish public awareness of the website.

Proposed law further provides that state agencies that administer or allocate state funds to local political subdivisions and receive periodic reports of the use or expenditure of the state funds by the local political subdivisions, shall submit such reports to the division of administration to be included on the website.

Proposed law provides that the website shall contain or provide access to state agency reports required by law. Further provides that as otherwise provided in proposed law, information on the website shall be updated at least monthly. Requires the website to include an employment and salaries searchable database on all state employees and specifies the information to be included.

Proposed law does not require or permit the disclosure of information that is considered confidential under state or federal law, and lists information that shall not be included on the website. Proposed law requires the commissioner, with the assistance of each state agency, to develop a list of all information that shall be either redacted or reported in the aggregate in order to protect the confidentiality of the information or to protect a person's reasonable right to privacy. The list shall be subject to the approval of the Senate Committee on Senate and Governmental Affairs and the House Committee on House and Governmental Affairs prior to implementation and shall be reported to the Joint Legislative Committee on the Budget at its next meeting after such approval.

Proposed law requires the website to graphically display, including by way of charts and graphs, the information regarding state government contracts, expenditures, and incentive expenditures, in each fiscal year. Proposed law also requires the website to summarize the information in order to provide transparency to and ease of use by the persons utilizing the website.

Proposed law provides that all information on the website shall be available for the public to download free of charge and without the requirement of user registration. The website shall also contain information regarding how the public may request copies of public records.

Proposed law requires all agencies in the executive branch to submit comprehensive data to the commissioner, and such data shall be of the type, extent, format, frequency, and timing specified by the commissioner.

Proposed law provides for an employment and salary database that contains information on all state employees, including salaries and the total compensation paid to employees including overtime, stipends, and allowances, but excluding employee benefit payments and nontaxable employee reimbursements.

Proposed law provides that internal auditors of the state agencies required to have an internal audit function shall report to the commissioner any findings of state agencies, contractors, grantees, vendors, or recipients of state funding that are not in compliance with the requirements of proposed law. Proposed law requires the commissioner to report agency noncompliance with proposed law to the JLCB on at least a quarterly basis.

Proposed law requires the legislative auditor to perform periodic and unscheduled reviews of state agencies, contractors, grantees, vendors, or recipients of state funds to ensure

compliance with proposed law. The auditor shall report to the commissioner and the JLCB any findings of noncompliance with proposed law.

Proposed law requires the auditor to submit for publication on the website, all audits performed as authorized by a state agency contract, expenditure, or incentive expenditure.

Proposed law provides that any state agency whose internal audit or legislative audit contains findings indicating a violation of the constitution or laws of Louisiana or findings of fraud, waste, and abuse, shall be subject to periodic and unscheduled investigative audits by the internal auditor and the legislative auditor for a probationary period of not less than three years.

Effective July 1, 2018.

(Adds R.S. 39:16.1–16.11; repeals R.S. 39:6(C))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Finance to the original bill

1. Includes appropriations to the judicial branch to be on the website.
2. Requires the commissioner to include revenue sharing and aid to other levels of government to the website.
3. Requires the commissioner to include mandated interagency transfers to the website, such as fees to the legislative auditor and treasurer, annual payments to the office of risk management, and contributions to retirement systems and benefit plans.
4. Requires the website to include a boards and commissions database.
5. Requires that for all state contracts, the contractor shall, on January 15 and July 15 of each year, file a report that includes information about subcontractors, including independent contractors.
6. Requires the website to include a dedicated funds database.
7. Provides that the commission shall take all necessary steps to finalize the website immediately after full implementation of the LaGov system.
8. Specifies that the employee and salaries database website shall include employee salaries, overtime, stipends, and allowances, but excludes employee benefit payments and nontaxable employee reimbursements.

Senate Floor Amendments to engrossed bill

1. Clarifies that "state agency" includes the legislature and the judiciary.
2. Reduces the reporting required of contracts from twice a year to once a year.
3. Changes the minimum amount of a contract that will be included in the website from \$5 million to \$2 million.

4. Clarifies that the website shall contain audits by the legislative auditor of contracts.
5. Requires that the costs of the state's financial advisor and municipal advisor be included in the costs of issuance of state debt that is included in the website.
6. Prohibits the commissioner from charging a fee to the public to access the fiscal transparency website.
7. Technical amendments.