
DIGEST

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HB 38 Engrossed

2021 Regular Session

Edmonds

Abstract: Provides for school board information to be accessible on the La. Fiscal Transparency Website known as "Louisiana Checkbook".

Present law (R.S. 39:16.1 et seq.) requires the commissioner of administration, subject to legislative appropriation, to establish and maintain the La. Fiscal Transparency Website, a centralized, searchable website, referred to as "Louisiana Checkbook", that provides information to the public about data and reports of state expenditures, contracts, incentive expenditures, revenues, and other financial matters.

Present law applies to each state agency, which is defined as any state office, department, board, commission, institution, division, officer or other person, or functional group that is authorized to exercise, or that does exercise, any functions of the government of the state in the executive, legislative, or judicial branch, including higher education agencies and state retirement systems.

Present law requires the website to include the following searchable databases which include certain specified information: an expenditure database, a contracts database, a payroll database, a reports database, a boards and commissions database, a state debt database, an incentives database, and a dedicated funds database.

Present law requires the website to be presented in a manner that is intuitive to members of the general public and provides for the following functionality:

- (1) Access all related databases and features of the website at no cost to the public or without the requirement of user registration.
- (2) Search and aggregate data by all possible query combinations.
- (3) Download and print reports, graphs, charts, tables, or information yielded by a search of the database.
- (4) Provide for appropriate graphical presentation and manipulation.
- (5) Access all related databases and features of the website with optimization for desktop and mobile platforms.
- (6) Allow for the ability to share information on social media.

Present law prohibits the website from including certain personal information and information that is confidential pursuant to state or federal law.

Present law requires agencies to furnish information, reports, aid, services, and assistance as may be requested by the commissioner of administration in the performance of the commissioner's responsibilities as set forth in present law.

Present law provides that all agencies which are not maintained on the LaGov statewide enterprise resource planning system shall either elect to join the LaGov statewide enterprise resource planning system or report the information required in present law to the office of technology services in the division of administration in the same format and manner as provided in present law. Provides that all reporting shall be submitted electronically and in the same manner as prescribed for all agencies in the LaGov statewide enterprise resource planning system. Requires the information on the website to be updated at least monthly.

Present law requires the internal auditors of agencies required to have an internal audit function to report to the commissioner any findings of agencies, contractors, grantees, vendors, or recipients of state funding that are not in compliance with the requirements of present law. Requires the commissioner to report agency noncompliance with present law to the Joint Legislative Committee on the Budget on at least a quarterly basis.

Present 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 present law. Requires the auditor to report to the commissioner and the Joint Legislative Committee on the Budget any audit finding of noncompliance. Further requires the auditor to submit to the commissioner for publication on the website all audits performed as authorized by an agency contract, expenditure, or incentive expenditure.

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

Proposed law retains present law and applies present law to each governing authority of a public elementary or secondary school.

Effective Jan. 1, 2022.

(Amends R.S. 39:16.1(2) and (4), 16.2, 16.3(A)(1) and (3)(intro. para.) and (D), 16.4(A), (B)(1) and (2), and (C)(2)(f), 16.5(A)(2), 16.6(A)(2) and (C)(7), 16.7(A)(2), (B), and (C)(10), 16.9(A), (B)(intro. para.), and (C)(intro. para.), (1), (3), (4), and (5), 16.13(A), (B), (D), and (E), and 16.14; Adds R.S. 39:16.10(D))