

2021 Regular Session

HOUSE BILL NO. 38

BY REPRESENTATIVES EDMONDS, AMEDEE, BACALA, CREWS, ECHOLS,
EDMONSTON, FIRMENT, FRIEMAN, GAROFALO, IVEY, MCFARLAND,
MIGUEZ, AND CHARLES OWEN

1 AN ACT

2 To amend and reenact R.S. 39:16.1(2) and (4), 16.2, 16.3(A)(1) and (3)(introductory
3 paragraph) and (D), 16.4(A), (B)(1) and (2), and (C)(2)(f), 16.5(A)(2), 16.6(A)(2)
4 and (C)(7), 16.7(A)(2), (B), and (C)(10), 16.9(A), (B)(introductory paragraph), and
5 (C)(introductory paragraph), (1), (3), (4), and (5), 16.13(A), (B), (D), and (E), and
6 16.14 and to enact R.S. 17:3996(B)(59) and R.S. 39:16.10(D) and 16.15, relative to
7 reporting of public fiscal information; to provide relative to the Louisiana Fiscal
8 Transparency Website; to require certain public school governing authorities to
9 comply with the reporting and disclosure requirements for the website; to provide
10 relative to the duties and authority of the commissioner of administration relative to
11 such requirements; to provide relative to the duties and authority of the legislative
12 auditor relative to such requirements; to provide for compliance and investigative
13 audits; to provide for an effective date; and to provide for related matters.

14 Be it enacted by the Legislature of Louisiana:

15 Section 1. R.S. 17:3996(B)(59) is hereby enacted to read as follows:

16 §3996. Charter schools; exemptions; requirements

17 * * *

18 B. Notwithstanding any state law, rule, or regulation to the contrary and
19 except as may be otherwise specifically provided for in an approved charter, a
20 charter school established and operated in accordance with the provisions of this
21 Chapter and its approved charter and the school's officers and employees shall be
22 exempt from all statutory mandates or other statutory requirements that are

1 applicable to public schools and to public school officers and employees except for
2 the following laws otherwise applicable to public schools with the same grades:

3 * * *

4 (59) Fiscal transparency, R.S. 39:16.1 et seq.

5 * * *

6 Section 2. R.S. 39:16.1(2) and (4), 16.2, 16.3(A)(1) and (3)(introductory paragraph)
7 and (D), 16.4(A), (B)(1) and (2), and (C)(2)(f), 16.5(A)(2), 16.6(A)(2) and (C)(7),
8 16.7(A)(2), (B), and (C)(10), 16.9(A), (B)(introductory paragraph), and (C)(introductory
9 paragraph), (1), (3), (4), and (5), 16.13(A), (B), (D), and (E), and 16.14 are hereby amended
10 and reenacted and R.S. 39:16.10(D) and 16.15 are hereby enacted to read as follows:

11 SUBPART D. ~~STATE~~ FISCAL TRANSPARENCY WEBSITE

12 §16.1. Definitions

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

15 * * *

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

26 * * *

27 (4) "~~State agency~~ Agency" solely for the purposes of this Subpart means any
28 of the following:

29 (a) A state office, department, board, commission, institution, division,
30 officer or other person, or functional group, heretofore existing or hereafter created,

1 that is authorized to exercise, or that does exercise, any functions of the government
2 of the state in the executive, legislative, or judicial branch, including higher
3 education agencies, and state retirement systems.

4 (b) The governing authority of a public elementary or secondary school;
5 however, a public school governing authority whose annual student enrollment is
6 two thousand five hundred or less shall not be deemed to be an agency and shall be
7 exempt from participating in the submission of data to the Louisiana Checkbook
8 system.

9 §16.2. Duties of the commissioner relative to the Louisiana Fiscal Transparency
10 Website

11 The commissioner, subject to legislative appropriation, shall establish and
12 maintain the Louisiana Fiscal Transparency Website, a centralized, searchable
13 website, ~~hereinafter~~ hereafter in this Subpart to be referred to as "Louisiana
14 Checkbook", that provides information to the public about data and reports of ~~state~~
15 expenditures, contracts, incentive expenditures, revenues, and other financial matters
16 of agencies. The website shall serve as an interactive portal for the public to access
17 ~~state~~ this fiscal information.

18 §16.3. Duties of the commissioner relative to the functionality, content,
19 accessibility, reporting of the website

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

24 * * *

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

28 * * *

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 of
8 expenditures by each budget unit in the executive budget and by each public school
9 governing authority.

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

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

13 (1) Search and aggregate expenditures by individual and multiple budget
14 units, ~~and programs,~~ and public school governing authorities.

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

18 * * *

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

20 * * *

21 (2) Where available, for each expenditure, the database shall include the
22 following information:

23 * * *

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

26 * * *

27 §16.5. Duties of the commissioner relative to the contracts database

28 A.

29 * * *

1 (2) All ~~state~~ agencies shall ~~be required to~~ provide information pursuant to
2 this ~~Subpart~~ Section.

3 * * *

4 §16.6. Duties of the commissioner relative to the payroll database

5 A.

6 * * *

7 (2) All ~~state~~ agencies shall ~~be required to~~ provide information pursuant to
8 this ~~Subpart~~ Section.

9 * * *

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

11 * * *

12 (7) The Louisiana Checkbook shall contain information regarding the
13 number of authorized positions and the number of vacant positions for each
14 institution of higher education, ~~and~~ each budget unit contained in the General
15 Appropriation Act and the Ancillary Appropriation Act, and each public school
16 governing authority.

17 §16.7. Duties of the commissioner relative to the report database

18 A.

19 * * *

20 (2) All ~~state~~ agencies shall ~~be required to~~ provide information pursuant to
21 this ~~Subpart~~ Section.

22 B. The reports database shall ~~have the following functionality~~:

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

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

25 * * *

26 (10) The website shall contain or provide access to ~~state~~ agency reports
27 required by law.

28 * * *

1 §16.9. Duties of the commissioner relative to the state debt database

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

4 (2) The state treasurer shall establish and maintain the ~~state~~ debt database
5 and provide access or integration to the database.

6 (3) All agencies, ~~boards, commissions, and departments of the state~~ are
7 directed to furnish information, reports, aid, services, and assistance to the extent
8 allowed by state and federal law and regulations as may be requested by the state
9 treasurer in the performance of the treasurer's responsibilities as set forth in this
10 Subsection.

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

12 * * *

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

14 (1) Amounts and categories of ~~state~~ agency debt, such as pensions, post-
15 employment benefit obligations, and capital construction.

16 * * *

17 (3) Annual costs of debt service by category, ~~and~~ budget unit, and public
18 school governing authority.

19 (4) Sources of funding for ~~state~~ agency debt obligations.

20 (5) The per capita costs of ~~state~~ agency debt.

21 * * *

22 §16.10. Duties of the commissioner relative to the incentives database

23 * * *

24 D. The governing authority of a public school shall provide to the
25 commissioner information on any reduction of and payment from current tax
26 collections because of payments to businesses and individuals for the refund, rebate,
27 or transferable credits granted through an incentive contract, and the commissioner
28 shall include this information in the incentives database.

29 * * *

1 §16.13. Compliance auditing

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

5 B. Internal auditors of ~~state~~ agencies required to have an internal audit
 6 function shall report to the commissioner any findings of ~~state~~ agencies, contractors,
 7 grantees, vendors, or recipients of state funding that are not in compliance with the
 8 requirements of this Subpart.

9 * * *

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

15 (2) The auditor shall submit to the commissioner for publication on the
 16 website, all audits performed as authorized by ~~a state~~ an agency contract,
 17 expenditure, or incentive expenditure.

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

23 §16.14. No authority to review, approve, or deny expenditures of the legislature or
 24 the judiciary

25 If the judicial branch, ~~or the legislative branch,~~ or a public school governing
 26 authority elects to join the LaGov statewide enterprise resource planning system, as
 27 opposed to being linked to LaGov through a portal, no provision of this Subpart shall
 28 be construed as conferring upon the division of administration any authority to
 29 review, approve, or deny any expenditure or contract entered into by the legislature,
 30 ~~or by the judiciary,~~ or the public school governing authority or to impose any

1 requirement on the legislature, ~~or the judiciary, or the public school governing~~
2 authority to take any action other than to disclose expenditures and contracts entered
3 into on or after July 1, 2018.

4 §16.15. Policies for non-agency public school governing authorities

5 The Board of Elementary and Secondary Education shall develop policies to
6 require public school governing authorities which are exempted from the definition
7 of 'agency' in R.S. 39:16.1(4)(b), to post the following information on their websites:

8 (1) Annual adopted budget and general summary no later than September
9 30th of each year.

10 (2) The annual independent audit after approval and acceptance by the
11 legislative auditor shall be posted annually no later than thirty days after the approval
12 by the legislative auditor.

13 (3) Quarterly reports detailing revenue, receipts, expenditures, and
14 disbursements.

15 Section 3. The provisions of this Act shall become effective on January 1, 2022.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____