

2024 Regular Session

SENATE BILL NO. 248

BY SENATOR WOMACK

LEGISLATIVE AUDITOR. Requires the legislative auditor to audit certain capital outlay procedures. (gov sig)

1 AN ACT

2 To enact R.S. 24:513(A)(9), relative to the legislative auditor; to require the legislative  
3 auditor to audit certain capital outlay procedures; to provide for audits of nonstate  
4 entities that receive funding through the capital outlay program; to provide for  
5 effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 24:513(A)(9) is hereby enacted to read as follows:

8 §513. Powers and duties of legislative auditor; audit reports as public records;  
9 assistance and opinions of attorney general; frequency of audits;  
10 subpoena power

11 A.(1) \* \* \*

12 **(9) The legislative auditor shall have the sole authority to compile**  
13 **financial statements and to examine, audit, or review the books and accounts of**  
14 **any nonstate entity, including any local government entity or quasi-public**  
15 **entity, that receives funding for the construction of a new project through the**  
16 **Capital Outlay Act pursuant to R.S. 39:112(E)(4). Failure of a nonstate entity,**  
17 **including any local government entity or quasi-public entity, to comply with the**

