

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**

1 **provisions of R.S. 39:112(E)(4) shall result in an audit finding of noncompliance**

2 **pursuant to this Section and for the purposes of R.S. 39:72.1.**

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Curry Lann.

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DIGEST

SB 248 Engrossed

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Womack

Proposed law grants the legislative auditor the sole authority to compile financial statements and to examine, audit, or review the books and accounts of any nonstate entity, including any local government entity or quasi-public entity, that receives funding for the construction of a new project through the capital outlay program.

Proposed law provides that failure of a nonstate entity, including any local government entity or quasi-public entity, to comply with present law capital outlay audit requirements and other capital outlay program requirements for nonstate entities shall result in an audit finding of noncompliance.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 24:513(A)(9))