

SENATE COMMITTEE AMENDMENTS

2025 Regular Session

Amendments proposed by Senate Committee on Finance to the Substitute Bill of Original Senate Bill No. 184 by Senator Cloud adopted by the committee on May 6, 2025

AMENDMENT NO. 1

On page 3, line 1, after "**reports**" delete the remainder of the line and at the beginning of line 2, delete "**reviews**"

AMENDMENT NO. 2

On page 4, line 9, after "**goals**" delete the remainder of the line and delete lines 10 and 11 and insert the following:

**"including but not limited to providing for humanitarian relief, food insecurity, educational programming, mentorship and reentry programs, workforce training, mental health and healthcare access, faith-based support, or other service, charitable, or similar purposes in the public interest."**

AMENDMENT NO. 3

On page 4, delete lines 27 through 29 and on page 5 delete lines 1 through 10 and insert the following:

**"(b)(i) The nongovernmental entity's most recent financial report in accordance with R.S. 24:513. The report shall be a sworn financial statement, compilation, review, or audit, as required based on the total revenues and other funding sources received by the entity in any one fiscal year, pursuant to R.S. 24:513(J).**

**(ii) If the financial report is required to be prepared by a licensed certified public accountant, the engagement of the accountant shall be pre-approved by the legislative auditor through the submission of an engagement letter in accordance with R.S. 24:513(A)(5)(a)(i).**

**(iii) The completed financial report shall also be submitted to and formally accepted by the legislative auditor in order to be deemed compliant for purposes of eligibility to receive appropriated funds.**

**(iv) For nongovernmental entities subject to audit requirements pursuant to R.S. 24:513, the audit report shall include an unqualified auditor's opinion and a certification that there are no unresolved audit findings, or that the nongovernmental entity is actively working with the appropriate governmental authority to resolve them.**

**(v) All financial reports submitted pursuant to this Subparagraph shall be reviewed and accepted by the legislative auditor pursuant to the provisions of R.S. 24:513. No report shall be deemed compliant without such acceptance."**

AMENDMENT NO. 4

On page 5, at the beginning of line 11, change "**(3)**" to "**(2)**"

AMENDMENT NO. 5

On page 5, at the beginning of line 14, change "**(4)**" to "**(3)**"

AMENDMENT NO. 6

On page 5, at the beginning of line 18, change "**B.**" to "**B.(1)**"

1 AMENDMENT NO. 7

2 On page 5, between lines 21 and 22, insert the following:

3 **"(2) The provisions of this Subsection shall not preclude a public**  
4 **official or public employee from accepting a thing of economic value,**  
5 **gift, or complimentary admission, lodging, and reasonable**  
6 **transportation in compliance with the provisions of R.S. 42:1115, R.S.**  
7 **42:1115.1, and R.S. 42:1115.2."**

8 AMENDMENT NO. 8

9 On page 6, line 22, after "**reports**" delete the remainder of the line and at the beginning of  
10 line 23, delete "**reviews**"