

2026 Regular Session

HOUSE RESOLUTION NO. 80

BY REPRESENTATIVE CARLSON

LEGISLATIVE AUDITOR: Directs the legislative auditor to conduct a comprehensive fiscal audit of all state and federal funds expended by the Board of Regents and certain boards of supervisors, colleges, and universities under its jurisdiction relative to certain executive budget metrics

1 A RESOLUTION

2 To direct the legislative auditor to conduct a comprehensive fiscal audit of all state and  
3 federal funds expended by the Board of Regents, the Board of Supervisors for the  
4 University of Louisiana System, the Board of Supervisors of the Louisiana State  
5 University and Agricultural and Mechanical College, the Board of Supervisors of  
6 Southern University and Agricultural and Mechanical College, the Board of  
7 Supervisors of Community and Technical Colleges, and certain public colleges and  
8 universities under their jurisdiction, specifically in furtherance of the executive  
9 budget objective requiring numeric increases in "underrepresented minority (all races  
10 other than white, Asian, non-residents & unknown/not reported)" completers from  
11 Fiscal Year 2021-2022 through Fiscal Year 2025-2026 and to require a written fiscal  
12 report to the legislature.

13 WHEREAS, the Executive Budget Supporting Document for Higher Education for  
14 Fiscal Year 2025-2026, and similar documents for Fiscal Years 2021-2022 through  
15 2024-2025, include a specific objective requiring numeric increases in "underrepresented  
16 minority (all races other than white, Asian, non-residents & unknown/not reported)"  
17 completers in a given academic year, adopted at the statewide policy level and mirrored in  
18 institution-level budget objectives across multiple systems and campuses; and

1           WHEREAS, this specific "underrepresented minority completers" objective appears  
2 in the following program objectives within the executive budget supporting documents,  
3 among others:

4           19-671 Board of Regents:

5                     6711 - Board of Regents, Objective 6711-09

6           19-600 Louisiana State University Board of Supervisors:

7                     6003 - LSU Alexandria, Objective 6003-09

8                     6007 - LSU Shreveport, Objective 6007-08

9           19-615 Southern University Board of Supervisors:

10                    6151 - Southern University Board of Supervisors, Objective 6151-11

11                    6152 - Southern University-Agricultural & Mechanical College (Baton  
12                    Rouge), Objective 6152-08

13                    6154 - Southern University at New Orleans, Objective 6154-08

14           19-620 University of Louisiana System Board of Supervisors:

15                    6203 - Grambling State University, Objective 6203-08

16                    6204 - Louisiana Tech University, Objective 6204-08

17                    6205 - McNeese State University, Objective 6205-08

18                    6206 - University of Louisiana at Monroe, Objective 6206-08

19                    6209 - University of Louisiana at Lafayette, Objective 6209-08

20           19-649 Louisiana Community and Technical Colleges Board of Supervisors  
21           (LCTCS):

22                    6492 - Baton Rouge Community College

23                    6493 - Delgado Community College

24                    6494 - Nunez Community College

25                    6495 - Bossier Parish Community College

26                    6496 - South Louisiana Community College

27                    6497 - River Parishes Community College

28                    6498 - Louisiana Delta Community College

29                    6499 - Northwest Louisiana Technical Community College

30                    649A - SOWELA Technical Community College

1                   649B - L.E. Fletcher Technical Community College

2                   649D - Northshore Technical Community College

3                   649E - Central Louisiana Technical Community College; and

4           WHEREAS, public funds appropriated by the Legislature have been expended in  
5 furtherance of this objective, including but not limited to staff salaries and benefits, targeted  
6 recruitment and retention programs, scholarships and financial awards, data reporting  
7 infrastructure, and vendor and consultant contracts; and

8           WHEREAS, the Louisiana House of Representatives has a constitutional and  
9 statutory duty to exercise oversight over the expenditure of public funds.

10           THEREFORE, BE IT RESOLVED that the House of Representatives of the  
11 Legislature of Louisiana does hereby direct the legislative auditor to conduct a  
12 comprehensive fiscal audit, limited in scope to expenditures traceable to the specific  
13 executive budget objective requiring increases in "underrepresented minority (all races other  
14 than white, Asian, non-residents & unknown/not reported)" completers, covering the Board  
15 of Regents, the Board of Supervisors for the University of Louisiana System, the Board of  
16 Supervisors of the Louisiana State University and Agricultural and Mechanical College, the  
17 Board of Supervisors of Southern University and Agricultural and Mechanical College, the  
18 Board of Supervisors of Community and Technical Colleges, and each public college and  
19 university under their jurisdiction identified in this resolution, for the period Fiscal Year  
20 2021-2022 through Fiscal Year 2025-2026.

21           BE IT FURTHER RESOLVED that the fiscal audit shall identify, trace, and quantify  
22 all state and federal funds expended specifically in furtherance of the "underrepresented  
23 minority completers" objective identified in this resolution, including all of the following:

- 24 (1)   Staffing costs - salaries, benefits, and contract personnel for positions dedicated in  
25       whole or in part to administering, tracking, or reporting on the "underrepresented  
26       minority completers" objective.
- 27 (2)   Programmatic expenditures - recruitment initiatives, retention services, scholarships,  
28       grants, stipends, and other financial awards targeted or prioritized on the basis of  
29       "underrepresented minority" status as defined in the objective.

1 (3) Administrative and technology costs - data systems, reporting infrastructure,  
2 consultants, and third-party vendors engaged to collect, analyze, or report  
3 race-classified student completion data specifically in furtherance of this objective.

4 (4) Performance-based funding or incentive payments made by the Board of Regents or  
5 any system board to individual institutions, in whole or in part, based on attainment  
6 of or progress toward the "underrepresented minority completers" objective.

7 (5) Any federal grant funds received by any board or institution that were conditioned  
8 upon, or whose use was directed specifically in furtherance of, this objective.

9 BE IT FURTHER RESOLVED that the legislative auditor shall produce a written  
10 fiscal report and transmit it to the Speaker of the House of Representatives, the President of  
11 the Senate, the House and Senate Committees on Education, the House Appropriations  
12 Committee, and the Senate Finance Committee, no later than ninety days prior to the  
13 convening of the 2027 Regular Session of the Legislature of Louisiana, or as soon thereafter  
14 as practicable. The report shall include, at minimum:

15 (1) A comprehensive accounting of all state and federal funds expended in furtherance  
16 of the "underrepresented minority completers" objective for the audit period,  
17 organized by board, system, and institution.

18 (2) A summary of findings for each board, system, and institution identified in this  
19 Resolution.

20 BE IT FURTHER RESOLVED that a suitable copy of this resolution be transmitted  
21 to the legislative auditor.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HR 80 Original

2026 Regular Session

Carlson

Directs the legislative auditor to conduct a comprehensive fiscal audit of all state and federal funds expended by the Board of Regents, the Board of Supervisors for the University of Louisiana System, the Board of Supervisors of the Louisiana State University and Agricultural and Mechanical College, the Board of Supervisors of Southern University and Agricultural and Mechanical College, the Board of Supervisors of Community and Technical Colleges, and certain public colleges and universities under their jurisdiction, specifically in furtherance of the executive budget objective requiring numeric increases in "underrepresented minority (all races other than white, Asian, non-residents & unknown/not reported)" completers from Fiscal Year 2021-2022 through Fiscal Year 2025-2026 and to

require a written fiscal report to the legislature at least 90 days prior to the 2027 Regular Session.