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## DIGEST

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Champagne

HB No. 408

**Abstract:** Authorizes the legislative auditor to audit projects related to the Deepwater Horizon oil spill.

Proposed law authorizes the legislative auditor to audit the books and accounts of any state, local, or quasi public entity for any year in which the entity receives or expends funds related to the Deepwater Horizon oil spill, including any funds received under the provisions of the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE), or any other federal or state law.

Proposed law provides that the scope of review for these funds shall include but is not limited to compliance with state and federal laws related to the receipt and expenditure of these funds including but is not limited to evaluating internal controls, internal audit functions, reporting and performance requirements required for use of the funds, and compliance with state and federal law.

Proposed law requires the legislative auditor to adopt guidelines for the form and conduct of audits performed by independent certified public accountants of state, local, or quasi public entities for any funds received or expended related to the Deepwater Horizon oil spill, including any funds received pursuant to the RESTORE Act. For RESTORE Act funds, such guidelines shall take into account the rules for such audits adopted by the secretary of the U.S. Treasury.

Proposed law authorizes the legislative auditor to make public any audit performed pursuant to proposed law and report findings to the secretary of the U.S. Treasury in addition to the reporting requirements in present law.

Proposed law provides that the costs of the audits required by the RESTORE Act or any rules promulgated by the U.S. Treasury, shall come from the 3% of each grant allowed for administrative expenses under the RESTORE Act. Costs of up to ½ of 1% of the 3% allowed for administrative expenses shall be paid to the legislative auditor for any such audit.

Proposed law authorizes the Coastal Protection and Restoration Authority Board to certify and, where appropriate, submit such certification to the governor, a parish's comprehensive land use plan as consistent with or complementary to the most recent comprehensive coastal protection master plan approved by the legislature.

Proposed law requires that for a land use plan to be approved by the board or the governor, the

plan must provide for audits by the legislative auditor and costs as provided in proposed law.

(Adds R.S. 24:513.5 and R.S. 49:214.5.2(A)(12))