

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HR 80** HLS 26RS 2469

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 12, 2026	11:03 AM	Author: CARLSON
Dept./Agy.: Legislative Auditor		Analyst: Julie Silva
Subject: Directs the LLA to conduct a fiscal audit of all Higher Education agencies		

LEGISLATIVE AUDITOR OR INCREASE GF EX See Note Page 1 of 1
 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
 Proposed resolution directs the Legislative Auditor to conduct a comprehensive fiscal audit of all state and federal funds expended by the Board of Regents, the University of Louisiana System, the Louisiana State University System, the Southern University System, the Louisiana Community and Technical Colleges System, and certain public colleges and universities under their jurisdiction. The audit is limited to funds expended 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 for Fiscal Years 2021-2022 through 2025-2026. The audit shall identify staffing costs, programmatic expenditures, administrative and technology costs, performance-based funding or incentive payments, and any federal grant funds used in support of this objective. A written report is required to be submitted to the Speaker of the House, the President of the Senate, and relevant legislative committees no later than ninety days prior to the 2027 Regular Session.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	INCREASE	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total		\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Proposed legislation is anticipated to increase SGF expenditures for the Louisiana Legislative Auditor (LLA). The LLA indicates there is uncertainty regarding which entities are subject to audit under the provisions of the bill. Given this uncertainty, the LLA estimates approximately 300 audit hours per identified institution, an additional 50 to 100 hours for each system or board office, and between 100 and 200 hours for overall planning and report preparation. Based on 23 identifiable institutions and four system or board offices, total audit costs are estimated to range from approximately \$900,000 to \$937,500 annually.

The proposed resolution is expected to require work beyond the LLA's routine audit duties. Conducting a comprehensive fiscal audit tracing all state and federal funds expended in support of the "underrepresented minority completers" objective across multiple higher education systems for FY 2021-22 through FY 2025-26 will likely require additional staff time, specialized data collection, and detailed analysis.


The LFO is not able to independently verify the LLA's estimated time or expenditures; however, SGF expenditures are expected to increase and may vary depending on the final scope and methodology of the audit.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}


Patrice Thomas
Deputy Fiscal Officer