DIGEST

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Pearson HB No. 304

Abstract: Provides relative to financial audits, financial reporting, and the composition of the board of commissioners or board of directors of regional juvenile facility districts.

Present law provides for a regional system of shelter care and detention facilities for juveniles with multiple districts in the state.

Present law provides that for all regional juvenile districts governed by a board of commissioners, the board of commissioners shall elect a president, a secretary, and a treasurer, and further provides that if the board so decides, one commissioner may serve as both secretary and treasurer.

Present law provides that for all regional juvenile districts governed by a board of directors, the board of directors shall elect a chairman, a vice chairman, a secretary, and a treasurer, and further provides that if the board so decides, one director may serve as both secretary and treasurer.

Proposed law requires each regional juvenile justice district to provide sworn annual financial statements to the legislative auditor no later than 90 days following the close of the accounting year, and further provides that this time period may be extended in a state of emergency.

Proposed law requires the sworn annual financial statements to be accompanied by a sworn notarized affidavit from the following persons stating he has viewed the financial statements and declares that the information provided therein is true and correct:

(1) The president of the board of commissioners if the regional juvenile district is governed by a board of commissioners.

(2) A member of the governing authority of a participating parish if the regional juvenile district is governed by the governing authority of each participating parish.

(3) The chairman of the board of directors if the regional juvenile district is governed by a board of directors.

Proposed law provides that if the legislative auditor determines that there has been misuse of funds by the regional juvenile district or that a regional juvenile district has failed to comply with state and federal laws and regulations, the legislative auditor shall report such misuse or failure to comply to the Legislative Audit Advisory Council who shall then, after an independent

determination, notify the district attorney and the governing authority of the affected parishes.

Proposed law provides that notwithstanding provisions of present law, all regional juvenile districts governed by a board of commissioners shall elect one commissioner to serve as president and one commissioner to serve as treasurer, and further provides that if the board chooses to appoint a commissioner as secretary of the commission, the commissioner so appointed shall not also serve as the treasurer.

Proposed law provides that notwithstanding provisions of present law, all regional juvenile districts governed by a board of directors shall elect one director to serve as chairman, one director to serve as vice chairman, and one director to serve as treasurer, and further provides that if the board chooses to appoint a director as secretary of the board, the director so appointed shall not also serve as the treasurer.

Proposed law requires the following persons to complete one hour of financially training each year, provided by the legislative auditor at the cost of the board of commissioners, board of directors, or parishes:

(1) Each member of the board of commissioners.

(2) Each member of the board of directors.

(3) The parish president or the parish financial director of each parish with governing authority and each participating parish.

(4) Each regional juvenile facility director.

(Adds R.S. 15:1093.2, 1093.3, and 1093.4)