Regular Session, 2011

HOUSE BILL NO. 498

BY REPRESENTATIVE TEMPLET

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

LEGISLATIVE AUDITOR: Relative to the legislative auditor, requires the auditor to provide for certain notifications of noncompliant auditees and requires auditees to designate an individual to file reports with the auditor and notify the auditor

AN ACT

To amend and reenact R.S. 24:513(H) and to enact R.S. 24:513(D)(6), relative to the legislative auditor; to provide for certain notifications of noncompliance; to require auditees to designate an individual responsible for filing annual financial reports and to notify the auditor of such designation; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 24:513(H) is hereby amended and reenacted and R.S. 24:513(D)(6) is hereby enacted to read as follows:

§513. Powers and duties of legislative auditor; audit reports as public records; assistance and opinions of attorney general; frequency of audits; subpoena power

* * *

D. In addition, the legislative auditor shall perform the following duties and functions:

* * *

(6) He shall establish and provide for an electronic mail notification system to notify subscribers of changes to the list of auditees not in compliance with R.S. 24:513 et seq.

* * *

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

H.(1) All auditees and their officials and staff are hereby directed to assist the legislative auditor in his work and to furnish such information, reports, aid, services, and assistance as may be requested, all without any cost or charge. It shall be the duty of the attorney general and the local district attorney to give assistance to the legislative auditor. The attorney general shall render his opinion in writing on any subject requested by the legislative auditor.

(2) Each auditee shall designate an individual who shall be responsible for filing annual financial reports with the legislative auditor and shall notify the legislative auditor of the name and address of the person so designated.

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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)]

Templet HB No. 498

Abstract: Requires auditees to designate an individual responsible for filing annual financial reports and to notify the auditor of such designation and requires the legislative auditor to establish and provide for an electronic mail notification to subscribers of changes to the list of noncompliant auditees.

Present law provides for the legislative auditor to compile financial statements and to examine, audit, or review the books of the state treasurer, all public boards, commissions, agencies, departments, political subdivisions of the state, public officials and employees, designated public retirement systems, municipalities, and all other public or quasi public agencies or bodies, which are referred to as the "auditee". For certain entities, authorizes filing of audits or other reports prepared by a licensed CPA or a specified certified statement. Also requires auditees to file sworn annual financial statements.

Proposed law requires the legislative auditor to establish and provide for an electronic mail notification system to notify subscribers of changes to the list of auditees not in compliance with present law (R.S. 24:513, et seq.).

Proposed law also requires each auditee to designate an individual who shall be responsible for filing annual financial reports with the legislative auditor and to notify the legislative auditor of the name and address of the person so designated.

(Amends R.S. 24:513(H); Adds R.S. 24:513(D)(6))

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Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill.

1. Limits the entities that the legislative auditor is required under proposed law to notify to officials or agencies of local or state government.

House Floor Amendments to the engrossed bill.

1. Removes requirement for the legislative auditor to notify any official or agency that distributes funds to a noncompliant auditee regarding the noncompliance and instead requires the legislative auditor to establish and provide for an electronic mail notification to subscribers of changes to the list of noncompliant auditees.

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