Regular Session, 2014

### **ENROLLED**

# SENATE BILL NO. 386

### BY SENATOR LAFLEUR

1	AN ACT
2	To amend and reenact R.S. 24:513(A)(3), relative to the legislative auditor; to provide for
3	the content of financial statements of local auditees; and to provide for related
4	matters.
5	Be it enacted by the Legislature of Louisiana:
6	Section 1. R.S. 24:513(A)(3) is hereby amended and reenacted to read as follows:
7	§513. Powers and duties of legislative auditor, audit reports as public records;
8	assistance and opinions of attorney general; frequency of audits;
9	subpoena power
10	A.(1)(a) * * * *
11	(3) The financial statements of the offices of the independently elected public
12	local officials, including judges, sheriffs, clerks of court, assessors, and district
13	attorneys, all parish governing authorities, all political subdivisions created by
14	parish governing authorities or by law, and all districts, boards, and commissions
15	created by parish governing authorities either independently or in conjunction with
16	other units of government, school boards, district public defender offices,
17	municipalities, all political subdivisions created by municipal governing
18	authorities, and all boards and commissions created by municipalities, either
19	independently or in conjunction with other units of government, city courts, quasi-
20	public agencies, housing authorities, mortgage authorities, or other political
21	subdivisions of the state not included within the state's Comprehensive Annual
22	Financial Reports, hereinafter collectively referred to as "local auditee", shall be
23	audited or reviewed by licensed certified public accountants subject to Paragraphs
24	(5) and (6) of this Subsection, but may be audited by the legislative auditor pursuant
25	to Paragraph (4) of this Subsection. <u>The total compensation, reimbursements, and</u>
26	<u>benefits of an agency head or political subdivision head or chief executive officer</u>
27	<u>related to the position, including but not limited to travel, housing, unvouchered</u>

Page 1 of 2 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

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1	expenses, per diem, and registration fees shall be reported as a supplemental
2	report within the financial statement of the local auditee. Any person authorized
3	to conduct an audit of a governmental entity pursuant to R.S. 37:77, shall be
4	permitted to continue auditing that governmental entity subject to the approval of the
5	legislative auditor provided for in Paragraphs (5) and (6) of this Subsection.
6	* * *

## PRESIDENT OF THE SENATE

## SPEAKER OF THE HOUSE OF REPRESENTATIVES

## GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_