The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Ashley E. Menou.

DIGEST 2015 Regular Session

LaFleur

<u>Present law</u> provides for certain entities, referred to as "local auditees", which are to be audited by a licensed certified public accountant approved by the legislative auditor.

<u>Proposed law</u> removes quasi-public agencies from the list of local auditees and adds quasi-public agencies that receive 25 percent or more of total annual revenues directly from public funds.

<u>Present law</u> requires local auditees to submit the total compensation, reimbursements, and benefits, including but not limited to travel, housing, unvouchered expenses, per diem, and registration fees of an agency head, political subdivision head, or chief executive officer in a supplemental report.

<u>Proposed law</u> changes the information required of a supplemental report to the total compensation, benefits, housing, unvouchered expenses, and per diem of an agency head or political subdivision head or chief executive officer related to the position.

Effective August 1, 2015.

SB 239 Original

(Amends R.S. 25:513(A)(3))