

ACT No. 370

HOUSE BILL NO. 462

BY REPRESENTATIVES EDMONDS, AMEDEE, CARRIER, WILFORD CARTER, DEVILLIER, EMERSON, FISHER, FREEMAN, FREIBERG, GAROFALO, HARRIS, HUGHES, JEFFERSON, MIGUEZ, CHARLES OWEN, SCHAMERHORN, SCHLEGEL, AND ST. BLANC

1 AN ACT

2 To enact R.S. 17:88.1 and 3996(B)(75), relative to public school governing authority fiscal
3 information; to require each public school governing authority to post certain fiscal
4 information on its website; to provide deadlines; to require the treasurer to post
5 certain fiscal information relative to public school governing authorities on the
6 website of the Department of the Treasury; to provide relative to charter schools; and
7 to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. The legislature finds that public school governing authorities play a
10 critical role in financial oversight of public schools and school districts; that taxpayers
11 should have easy access to details regarding how public schools are spending public funds;
12 that easy access to electronic financial data increases transparency in public school financial
13 matters and increases community and parent involvement; and that the availability of certain
14 fiscal information online would make it possible for citizens to accurately compare school
15 budgets in both traditional public schools and public charter schools.

16 Section 2. R.S. 17:88.1 and 3996(B)(75) are hereby enacted to read as follows:

17 §88.1. Posting of public school governing authority fiscal information

18 A. No later than September thirtieth each year, each public school governing
19 authority shall post on its website its most recent budget and general summary
20 required pursuant to R.S. 17:88.

1 B. Within thirty days of notice of the approval and acceptance by the
2 legislative auditor each year, each public school governing authority shall post on its
3 website its most recent annual independent audit.

4 C. For the fiscal year that begins July 1, 2024, and for each fiscal year
5 thereafter, each public school governing authority shall post on its website
6 semiannual reports detailing actual revenue, receipts, expenditures, and
7 disbursements as further provided in this Subsection. Each report shall also include
8 information concerning the governing authority's contracts for each quarter,
9 including without limitation the identity of each vendor, the purpose of each contract,
10 and payments associated with each contract. The report for the period from July first
11 through December thirty-first shall be posted no later than March thirty-first; the
12 report for the period from January first through June thirtieth shall be posted no later
13 than September thirtieth.

14 D. Each public school governing authority shall furnish to the Department of
15 Treasury, subject to the deadlines and in a manner jointly prescribed by the treasurer
16 and state superintendent of education based on consultation with school business
17 managers, the information posted by the governing authority pursuant to the
18 provisions of this Section. The agencies shall jointly develop a template for the
19 submission of any required information not already in the possession of the state
20 Department of Education that minimizes administrative burden on school governing
21 authorities. The treasurer shall post the information on the website of the Department
22 of the Treasury. Subject to the availability of funds, the Department of the Treasury
23 shall provide an online tool for comparison of public school governing authority
24 budgets and expenditures, in total and on a per-pupil basis.

25 E. For purposes of this Section, "contract" means all types of agreements,
26 regardless of what an agreement may be called, of a public school governing
27 authority, including orders, grants, and documents purporting to represent grants
28 which are for the purchase or disposal of supplies, services, major repairs, or any
29 other item. "Contract" includes to the extent applicable awards and notices of award,
30 contracts of a fixed-price, cost, cost-plus-a-fixed-fee, or incentive type; contracts

1 providing for the issuance of job or task orders; leases; letter contracts; purchase
2 orders; memoranda of understanding; cooperative endeavor agreements; and
3 personal, professional, consulting, and social services contracts.

4 F. The provisions of this Section shall be effective only in years in which the
5 legislature provides funding by a specific appropriation.

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7 §3996. Charter schools; exemptions; requirements

8 * * *

9 B. Notwithstanding any state law, rule, or regulation to the contrary and
10 except as may be otherwise specifically provided for in an approved charter, a
11 charter school established and operated in accordance with the provisions of this
12 Chapter and its approved charter and the school's officers and employees shall be
13 exempt from all statutory mandates or other statutory requirements that are
14 applicable to public schools and to public school officers and employees except for
15 the following laws otherwise applicable to public schools with the same grades:

16 * * *

17 (75) Posting of public school governing authority fiscal information, R.S.

18 17:88.1.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____