

RS 24:523**§523. Notification of the legislative auditor and district attorney**

A. An agency head of an auditee who has actual knowledge of or reasonable cause to believe that there has been a misappropriation of the public funds or assets of his agency shall immediately notify, in writing, the legislative auditor and the district attorney of the parish in which the agency is domiciled of such misappropriation. "Reasonable cause" shall include information obtained as a result of the filing of a police report, an internal audit finding, or other source indicating such a misappropriation of agency funds or assets has occurred. The district attorney, or other prosecutorial agency, notified of such misappropriation may request audit assistance from the legislative auditor with respect to the misappropriation.

B. For the purposes of this Section the terms "agency head" and "his agency" shall have the same meanings as provided in R.S. 42:1102.

C. When misappropriation is discovered and reported, the attorney general, at the request of the legislative auditor, shall be authorized to recover misappropriated funds from the responsible party by civil suit. Upon a finding of misappropriation, the attorney general shall also seek restitution from the responsible party of those costs incurred by the legislative auditor to audit, investigate, or report an allegation of misappropriation, and all costs and reasonable attorney fees incurred by the attorney general in the civil suit shall be recoverable from the responsible party.

D. For the purposes of this Section, "responsible party" means the person or entity actually responsible for the reported misappropriation.

Acts 2001, No. 1101, §1; Acts 2014, No. 692, §1.