

# Louisiana Legislative Auditor

## BEST PRACTICES – ETHICS

---

The Louisiana Legislative Auditor (LLA) is providing the following best practices to help local government entities create their own written policies and procedures. Because this document may not include all legal provisions applicable to different types of local government entities, entities should consult with legal counsel when developing written policies and procedures. Also, many of the legal provisions referenced in this document may not apply to quasi-public organizations, such as non-profits. Quasi-public organizations should refer to the LLA’s legal FAQs for additional guidance.

### **Sources:**

Louisiana Legislative Auditor FAQs – <https://www.lla.la.gov/legal-faqs/>  
Louisiana Ethics Administration Program – [www.ethics.la.gov](http://www.ethics.la.gov)  
Louisiana Code of Governmental Ethics – R.S. 42:1101 et seq.

---

Written policies and procedures regarding ethics should include (1) the **prohibitions** as defined in Louisiana Revised Statute 42:1111-1121, (2) **actions to be taken** if an ethics violation takes place, (3) **system to monitor** possible ethics violations, and (4) requirement that all employees, including elected officials, sign an **annual attestation** that they have read and agree to comply with the entity’s ethics policy.

### **Prohibitions:**

1. The entity should include those prohibitions and requirements under the Louisiana Code of Governmental Ethics (Ethics Code) in its “code of conduct” policies for all officials and employees. The entity’s policies should include a requirement for one-hour of officially sanctioned ethics training each year, and should not conflict with any provisions of the Ethics Code.
2. In addition to the statutory requirements, the LLA also recommends visiting the Louisiana Ethics Administration Program website, which includes additional information on issued opinions, forms, required disclosures, campaign finance, lobbying, and training.

**Louisiana Legislative Auditor**  
**BEST PRACTICES – ETHICS**

**Actions to be Taken:**

1. The entity’s agency head has a responsibility to report possible Ethics Code violations to the Louisiana Board of Ethics, pursuant to R.S. 42:1161(A). The agency head is also required to cooperate in connection with any investigation or hearing which is conducted by the Ethics Board.

**System to Monitor:**

1. Every agency head shall constantly screen all employees under his/her supervision to ascertain that such employees are needed to perform the work of the agency and shall promptly take the necessary steps to reduce the number of the employees of the agency to a sufficient or satisfactory number required.
2. Complaints received from the public and from within the entity should be taken seriously and investigated by an appropriate level of management. The investigative procedures should be fair and thorough, and any corrective action taken should be in accordance with policy.

**Annual Attestation:**

1. As a best practice, LLA recommends that each official and employee should annually attest through signature verification that he or she has read and agrees to comply with the entity’s ethics policies.