

2018 Regular Session

SENATE BILL NO. 360

BY SENATOR DONAHUE

LOCAL FINANCE. Reduces frequency of enhanced audits required of certain local auditees with at least three consecutive years of enhanced audits with no findings. (8/1/18)

1 AN ACT

2 To amend and reenact R.S. 24:513(J)(1)(c)(v)(aa), relative to the powers and duties of the  
3 legislative auditor; to provide relative to the frequency of enhanced audits required  
4 of certain local auditees with at least three consecutive years of enhanced audits with  
5 no audit findings; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 24:513(J)(1)(c)(v)(aa) is hereby amended and reenacted to read as  
8 follows:

9 §513. Powers and duties of legislative auditor; audit reports as public records;  
10 assistance and opinions of attorney general; frequency of audits;  
11 subpoena power

12 \* \* \*

13 J.(1)

14 \* \* \*

15 (c)

16 \* \* \*

17 (v)(aa) To provide enhanced additional oversight by the legislative auditor,

1 in any parish having a population of not less than two hundred twenty-five thousand  
2 and not more than two hundred fifty thousand according to the latest federal  
3 decennial census, the legislative auditor shall establish the criteria for procedures  
4 which shall be performed in addition to annual reporting requirements required by  
5 this Section for entities with revenues of more than seventy-five thousand dollars per  
6 fiscal year. **After three consecutive years of no findings resulting from the**  
7 **submission of the additional information, the qualifying entities shall only be**  
8 **required to comply with the provisions of this Subitem triennially in lieu of**  
9 **annually.**

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Martha S. Hess.

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DIGEST

SB 360 Original                      2018 Regular Session                      Donahue

Present law provides for the legislative auditor to develop additional criteria for submission in their annual audits by entities with revenues of more than \$75,000 per fiscal year in any parish having a population of not less than 225,000 and not more than 250,000 according to the latest federal decennial census.

Proposed law retains present law and further allows entities with three years of no audit findings resulting from the submission of the additional information to now only have to comply with the provision of present law every three years rather than yearly.

Effective August 1, 2018.

(Amends R.S. 24:513(J)(1)(c)(v)(aa))