

2020 Regular Session

HOUSE BILL NO. 481

BY REPRESENTATIVE MAGEE

CRIMINAL/JUSTICE: Requires the uniform reporting by entities that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees

1 AN ACT

2 To enact R.S. 24:515.2, relative to the legislative auditor; to require the legislative auditor  
3 to develop a uniform, standardized format for certain audit reports; to provide  
4 relative to the audit reports of local and state auditees that assess, collect, or receive  
5 revenue from pre- or post-adjudication costs, fines, and fees; to provide for the duties  
6 and authority of the legislative auditor and the Louisiana Supreme Court in this  
7 regard; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 24:515.2 is hereby enacted to read as follows:

10 §515.2. Uniform audit reporting for court costs, fines, and fees

11 A. The legislature hereby recognizes that the reporting of court costs, fines,  
12 and fees is fragmented and does not provide a comprehensive picture of certain  
13 judicial finances and the costs of operating the judicial system. Therefore, it is the  
14 intent of the legislature in the interest of the public to require the legislative auditor,  
15 by generally accepted auditing standards, to develop a uniform format for audit  
16 reports for all local and state auditees that assess, collect, or receive revenue from  
17 pre- or post-adjudication costs, fines, and fees, and which requires the reporting of  
18 certain information that helps to provide a more complete and accurate  
19 understanding of the types of costs, fines, and fees that are assessed, the amounts of

1        the assessments, how the assessed amounts are collected and disbursed, and the cost  
2        of collecting the assessed amounts.

3                B. In order to fulfill the purposes of this Section, the legislative auditor and  
4        the Louisiana Supreme Court shall require that such uniform audit reports for the  
5        auditees described in Subsection A of this Section include, at a minimum, the  
6        amounts of all pre- and post-adjudication court costs, fines, and fees assessed or  
7        imposed; the amounts collected; the amounts outstanding; the amounts retained; the  
8        amounts disbursed; and the amounts received from disbursements.

9                C. The legislative auditor, jointly with the Louisiana Supreme Court, shall  
10       develop, supervise, and require the use of uniform, standardized, and consistent  
11       terminology for use in reporting on pre- and post-adjudication court costs, fines, and  
12       fees in order to provide for clarity.

13               D. Notwithstanding any provision of law to the contrary, local and state  
14       auditees described in Subsection A of this Section shall commence to use the  
15       uniform audit reports developed by the legislative auditor pursuant to the provisions  
16       of this Section by the end of Calendar Year 2020 for such local and state auditees on  
17       a calendar year schedule, or Fiscal Year 2020-2021 for such local and state auditees  
18       on a fiscal year schedule. The legislative auditor, jointly with the Louisiana Supreme  
19       Court, shall develop reporting schedules to assist such local and state auditees with  
20       standardized and uniform reporting requirements as provided for in this Section.  
21       Such reporting schedules shall be deposited with the legislative auditor.

22               E. The legislative auditor shall review the reporting schedules on an annual  
23       basis and shall revise the reporting schedules, jointly with the Louisiana Supreme  
24       Court, as circumstances deem necessary.

---

**DIGEST**

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

HB 481 Engrossed

2020 Regular Session

Magee

**Abstract:** Requires uniform audit reporting by local and state auditees that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees.

Proposed law requires the legislative auditor, by generally accepted auditing standards, to develop a uniform format for audit reports for all local and state auditees that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees, and which requires the reporting of certain information that helps to provide a more complete and accurate understanding of the types of costs, fines, and fees that are assessed, the amounts of the assessments, how the assessed amounts are collected and disbursed, and the cost of collecting the assessed amounts.

Proposed law provides that the legislative auditor and the La. Supreme Court shall require that such uniform audit reports for the auditees described in proposed law include, at a minimum, the amounts of all pre- and post-adjudication court costs, fines, and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed; and the amounts received from disbursements.

Proposed law requires the legislative auditor, jointly with the La. Supreme Court, to develop, supervise, and require the use of uniform, standardized, and consistent terminology for use in reporting on pre- and post-adjudication court costs, fines, and fees in order to provide for clarity.

Proposed law requires the local and state auditees to commence to use the uniform audit reports developed by the legislative auditor pursuant to the provisions of this Section by the end of Calendar Year 2020 for such local and state auditees on a calendar year schedule, or Fiscal Year 2020-2021 for such local and state auditees on a fiscal year schedule. Proposed law further requires the legislative auditor, jointly with the La. Supreme Court, to develop reporting schedules to assist such local and state auditees with the standardized and uniform reporting requirements.

Proposed law requires the legislative auditor to review the reporting schedules on an annual basis and to revise the reporting schedules, jointly with the La. Supreme Court, as circumstances deem necessary.

(Adds R.S. 24:515.2)