

RÉSUMÉ DIGEST

ACT 87 (HB 481)

2020 Regular Session

Magee

New law states that it is the intent of the legislature to require the legislative auditor to develop a uniform format for audit reports for local and state auditees that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees. Provides that the report shall require the reporting of 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.

New law requires the legislative auditor and the La. Supreme Court to:

- (1) Require that uniform audit reports include 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.
- (2) Develop, supervise, and require the use of uniform, standardized, and consistent terminology.
- (3) Develop reporting schedules to assist auditees with the standardized and uniform reporting requirements.

New law provides for the review and revision of the reporting schedule and deadlines for initial implementation of new law.

Effective Aug. 1, 2020.

(Adds R.S. 24:515.2)