
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Hanna Gettys.

DIGEST

SB 445 Original

2024 Regular Session

Jackson-Andrews

Present law (C.C.P. Art. 4843) provides that in the City Court of Bogalusa, the City Court of Bunkie, the City Court of Eunice, the City Court of Marksville, the City Court of Natchitoches, a city court in New Orleans, the City Court of Opelousas, the City Court of Port Allen, the City Court of Ville Platte, and the City Court of Winnsboro, the civil jurisdiction is concurrent with the district court in cases where the amount in dispute, or the value of the property involved, does not exceed \$25,000. Proposed law retains present law and includes the City Court of Bastrop.

Present law (R.S. 24:513) provides that any local auditee that receives \$75,000 or less in revenues and other sources in any one fiscal year shall not be required to have an audit but must file a certification with the legislative auditor indicating that it received \$75,000 or less in funds for the fiscal year. Monies received from urban or rural development grants shall not be used in fiscal year computation of revenue amounts requiring an audit.

Present law provides that the auditee shall annually file with the legislative auditor sworn financial statements as required by present law. However, the legislative auditor, at his discretion, may require such local auditee to have an audit of its books and accounts.

Proposed law retains present law but increases the amount of revenues received from \$75,000 to \$100,000.

Present law provides that any local auditee that receives more than \$75,000 in revenues and other sources in any one fiscal year, but less than \$200,000 shall cause to be conducted an annual compilation of its financial statements, with or without footnotes, in accordance with the La. Governmental Audit Guide. However, the legislative auditor, at his discretion, may require such local auditee to have an audit of its books and accounts.

Proposed law retains present law but increases the range amounts of revenue received from \$75,000 to \$150,000 and from \$200,000 to \$400,000.

Present law provides that any local auditee that receives \$200,000 or more in revenues and other sources in any one fiscal year, but less than \$500,000 shall cause to be conducted an annual review of its financial statements to be accompanied by an attestation report in accordance with the La. Governmental Audit Guide. However, the legislative auditor, at his discretion, may require said local auditee to have an audit of its books and accounts.

Proposed law retains present law but increases the range amounts of revenue received from \$200,000 to \$400,000 and from \$500,000 to \$1 million.

Present law provides that any local auditee that receives \$500,000 or more in revenues and other sources in any one fiscal year shall be audited annually.

Proposed law retains present law but increases the amount from \$500,000 to \$1 million.

Effective August 1, 2024.

(Amends C.C.P. Art. 4843(E) and R.S. 24:513(J)(1)(c)(i)(aa), (c)(ii), (c)(iii), and (c)(iv))