

Regular Session, 2013  
HOUSE BILL NO. 482  
BY REPRESENTATIVE STOKES

# ACT No. 255

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

1 AN ACT

2 To enact R.S. 24:518(D), relative to agency heads of certain auditees; to provide that  
3 disclaimer of opinion audit reports shall be evidence of malfeasance in office in  
4 certain cases; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 24:518(D) is hereby enacted to read as follows:

7 §518. Penalties

8 \* \* \*

9 D. If the type of audit report received by a local auditee from a licensed  
10 certified public accountant for three consecutive years is a disclaimer of opinion as  
11 defined by Generally Accepted Auditing Standards, the same person has served as  
12 agency head of the local auditee for those three consecutive years, and the legislative  
13 auditor determines that the agency head willfully failed to provide or maintain the  
14 necessary records to conduct the audit, then the three such audit reports shall be  
15 evidence of malfeasance in office by the agency head.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_