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

DIGEST 2018 Regular Session

Donahue

<u>Present law</u> 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.

<u>Proposed law</u> retains <u>present law</u> 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 <u>present law</u> every three years rather than yearly.

Effective August 1, 2018.

SB 360 Original

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