

SENATE BILL NO. 360

BY SENATOR DONAHUE

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AN ACT

To amend and reenact R.S. 24:513(J)(1)(c)(v)(aa), relative to the powers and duties of the legislative auditor; to provide relative to the frequency of enhanced audits required of certain local auditees with at least three consecutive years of enhanced audits with no audit findings; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 24:513(J)(1)(c)(v)(aa) is hereby amended and reenacted to read as follows:

§513. Powers and duties of legislative auditor; audit reports as public records; assistance and opinions of attorney general; frequency of audits; subpoena power

\* \* \*

J.(1)

\* \* \*

(c)

\* \* \*

(v)(aa) To provide enhanced additional oversight by the legislative auditor, in any parish having a population of not less than two hundred twenty-five thousand and not more than two hundred fifty thousand according to the latest federal decennial census, the legislative auditor shall establish the criteria for procedures which shall be performed in addition to annual reporting requirements required by this Section for entities with revenues of more than seventy-five thousand dollars per

1 fiscal year. After three consecutive years of no findings resulting from the  
2 submission of the additional information, the qualifying entities shall only be  
3 required to comply with the provisions of this Subitem triennially in lieu of  
4 annually.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

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