
DIGEST

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HB 481 Engrossed

2020 Regular Session

Magee

Abstract: Requires uniform audit reporting by local and state auditees that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees.

Proposed law requires the legislative auditor, by generally accepted auditing standards, to develop a uniform format for audit reports for all local and state auditees that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees, and which requires the reporting of certain 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.

Proposed law provides that the legislative auditor and the La. Supreme Court shall require that such uniform audit reports for the auditees described in proposed law include, at a minimum, 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.

Proposed law requires the legislative auditor, jointly with the La. Supreme Court, to develop, supervise, and require the use of uniform, standardized, and consistent terminology for use in reporting on pre- and post-adjudication court costs, fines, and fees in order to provide for clarity.

Proposed law requires the local and state auditees to commence to use the uniform audit reports developed by the legislative auditor pursuant to the provisions of this Section by the end of Calendar Year 2020 for such local and state auditees on a calendar year schedule, or Fiscal Year 2020-2021 for such local and state auditees on a fiscal year schedule. Proposed law further requires the legislative auditor, jointly with the La. Supreme Court, to develop reporting schedules to assist such local and state auditees with the standardized and uniform reporting requirements.

Proposed law requires the legislative auditor to review the reporting schedules on an annual basis and to revise the reporting schedules, jointly with the La. Supreme Court, as circumstances deem necessary.

(Adds R.S. 24:515.2)