

ACT No. 87

2020 Regular Session

HOUSE BILL NO. 481

BY REPRESENTATIVE MAGEE

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AN ACT

To enact R.S. 24:515.2, relative to the legislative auditor; to require the legislative auditor to develop a uniform, standardized format for certain audit reports; to provide relative to the audit reports of local and state auditees that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees; to provide for the duties and authority of the legislative auditor and the Louisiana Supreme Court in this regard; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 24:515.2 is hereby enacted to read as follows:

§515.2. Uniform audit reporting for court costs, fines, and fees

A. The legislature hereby recognizes that the reporting of court costs, fines, and fees is fragmented and does not provide a comprehensive picture of certain judicial finances and the costs of operating the judicial system. Therefore, it is the intent of the legislature in the interest of the public to require 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.

B. In order to fulfill the purposes of this Section, the legislative auditor and the Louisiana Supreme Court shall require that such uniform audit reports for the auditees described in Subsection A of this Section include, at a minimum, the

1 amounts of all pre- and post-adjudication court costs, fines, and fees assessed or
2 imposed; the amounts collected; the amounts outstanding; the amounts retained; the
3 amounts disbursed; and the amounts received from disbursements.

4 C. The legislative auditor, jointly with the Louisiana Supreme Court, shall
5 develop, supervise, and require the use of uniform, standardized, and consistent
6 terminology for use in reporting on pre- and post-adjudication court costs, fines, and
7 fees in order to provide for clarity.

8 D. Notwithstanding any provision of law to the contrary, local and state
9 auditees described in Subsection A of this Section shall commence to use the
10 uniform audit reports developed by the legislative auditor pursuant to the provisions
11 of this Section by the end of Calendar Year 2020 for such local and state auditees on
12 a calendar year schedule, or Fiscal Year 2020-2021 for such local and state auditees
13 on a fiscal year schedule. The legislative auditor, jointly with the Louisiana Supreme
14 Court, shall develop reporting schedules to assist such local and state auditees with
15 standardized and uniform reporting requirements as provided for in this Section.
16 Such reporting schedules shall be deposited with the legislative auditor.

17 E. The legislative auditor shall review the reporting schedules on an annual
18 basis and shall revise the reporting schedules, jointly with the Louisiana Supreme
19 Court, as circumstances deem necessary.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____