

2024 Regular Session

SENATE BILL NO. 445

BY SENATOR JACKSON-ANDREWS

COURTS. Provides for the jurisdictional limits for city courts and audit of funds received.
(8/1/24)

1 AN ACT
2 To amend and reenact Code of Civil Procedure Art. 4843(E) and R.S. 24:513(J)(1)(c)(i)(aa),
3 (c)(ii), (c)(iii), and (c)(iv), relative to thresholds for certain actions; to provide for the
4 amount in dispute when the civil jurisdiction is concurrent with the district court; to
5 provide for audit by the legislative auditor of funds received; and to provide for
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. Code of Civil Procedure Art. 4843(E) is hereby amended and reenacted
9 to read as follows:

10 Art. 4843. City court jurisdiction; amount in dispute; injunctive actions by state or
11 political subdivision

12 * * *

13 E. In the City Court of Bogalusa, the City Court of Bunkie, the City Court of
14 Eunice, the City Court of Marksville, the City Court of Natchitoches, a city court in
15 New Orleans, the City Court of Opelousas, the City Court of Port Allen, the City
16 Court of Ville Platte, ~~and~~ the City Court of Winnsboro, and the City Court of
17 Bastrop, the civil jurisdiction is concurrent with the district court in cases where the

1 amount in dispute, or the value of the property involved, does not exceed twenty-five
2 thousand dollars.

3 * * *

4 Section 2. R.S. 24:513(J)(1)(c)(i)(aa), (c)(ii), (c)(iii), and (c)(iv) are hereby amended
5 and reenacted to read as follows:

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

9 J.(1) * * *

10 * * *

11 (c) The financial statements of local auditees as defined in Paragraph (A)(3)
12 of this Section shall be audited as follows:

13 (i)(aa) Any local auditee that receives ~~seventy-five~~ **one hundred fifty**
14 thousand dollars or less in revenues and other sources in any one fiscal year shall not
15 be required to have an audit but must file a certification with the legislative auditor
16 indicating that it received ~~seventy-five~~ **one hundred fifty** thousand dollars or less
17 in funds for the fiscal year. Monies received from urban or rural development grants
18 shall not be used in fiscal year computation of revenue amounts requiring an audit.
19 The auditee shall annually file with the legislative auditor sworn financial statements
20 as required by R.S. 24:514. However, the legislative auditor, at his discretion, may
21 require such local auditee to have an audit of its books and accounts.

22 * * *

23 (ii) Notwithstanding the provisions of R.S. 24:514, any local auditee that
24 receives more than ~~seventy-five~~ **one hundred fifty** thousand dollars in revenues and
25 other sources in any one fiscal year, but less than ~~two~~ **four** hundred thousand dollars,
26 shall cause to be conducted an annual compilation of its financial statements, with
27 or without footnotes, in accordance with the Louisiana Governmental Audit Guide.
28 However, the legislative auditor, at his discretion, may require such local auditee to
29 have an audit of its books and accounts.

1 (iii) Any local auditee that receives ~~two~~ **four** hundred thousand dollars or
 2 more in revenues and other sources in any one fiscal year, but less than ~~five hundred~~
 3 ~~thousand~~ **one million** dollars, shall cause to be conducted an annual review of its
 4 financial statements to be accompanied by an attestation report in accordance with
 5 the Louisiana Governmental Audit Guide. However, the legislative auditor, at his
 6 discretion, may require said local auditee to have an audit of its books and accounts.

7 (iv) Any local auditee that receives ~~five hundred thousand~~ **one million** dollars
 8 or more in revenues and other sources in any one fiscal year shall be audited
 9 annually.

10 * * *

The original instrument and the following digest, which constitutes no part
 of the legislative instrument, were prepared by Hanna Gettys.

DIGEST

SB 445 Engrossed

2024 Regular Session

Jackson-Andrews

Present law (C.C.P. Art. 4843) provides that in the City Court of Bogalusa, the City Court of Bunkie, the City Court of Eunice, the City Court of Marksville, the City Court of Natchitoches, a city court in New Orleans, the City Court of Opelousas, the City Court of Port Allen, the City Court of Ville Platte, and the City Court of Winnsboro, the civil jurisdiction is concurrent with the district court in cases where the amount in dispute, or the value of the property involved, does not exceed \$25,000. Proposed law retains present law and includes the City Court of Bastrop.

Present law (R.S. 24:513) provides that any local auditee that receives \$75,000 or less in revenues and other sources in any one fiscal year shall not be required to have an audit but must file a certification with the legislative auditor indicating that it received \$75,000 or less in funds for the fiscal year. Monies received from urban or rural development grants shall not be used in fiscal year computation of revenue amounts requiring an audit.

Present law provides that the auditee shall annually file with the legislative auditor sworn financial statements as required by present law. However, the legislative auditor, at his discretion, may require such local auditee to have an audit of its books and accounts.

Proposed law retains present law but increases the amount of revenues received from \$75,000 to \$100,000.

Present law provides that any local auditee that receives more than \$75,000 in revenues and other sources in any one fiscal year, but less than \$200,000 shall cause to be conducted an annual compilation of its financial statements, with or without footnotes, in accordance with the La. Governmental Audit Guide. However, the legislative auditor, at his discretion, may require such local auditee to have an audit of its books and accounts.

Proposed law retains present law but increases the range amounts of revenue received from \$75,000 to \$150,000 and from \$200,000 to \$400,000.

Present law provides that any local auditee that receives \$200,000 or more in revenues and

other sources in any one fiscal year, but less than \$500,000 shall cause to be conducted an annual review of its financial statements to be accompanied by an attestation report in accordance with the La. Governmental Audit Guide. However, the legislative auditor, at his discretion, may require said local auditee to have an audit of its books and accounts.

Proposed law retains present law but increases the range amounts of revenue received from \$200,000 to \$400,000 and from \$500,000 to \$1 million.

Present law provides that any local auditee that receives \$500,000 or more in revenues and other sources in any one fiscal year shall be audited annually.

Proposed law retains present law but increases the amount from \$500,000 to \$1 million.

Effective August 1, 2024.

(Amends C.C.P. Art. 4843(E) and R.S. 24:513(J)(1)(c)(i)(aa), (c)(ii), (c)(iii), and (c)(iv))