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

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DIGEST

Crowe (SB 642)

Present law requires the financial statements of all local auditees to be audited annually by the legislative auditor.

Proposed law provides for additional procedures, established by the legislative auditor, to be performed in addition to the annual audit to be performed on entities with revenues of \$50,000 or more 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.

Effective August 1, 2014.

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