

SENATE BILL NO. 642

BY SENATOR CROWE

1 AN ACT

2 To enact R.S. 24:513(J)(1)(c)(v), relative to the legislative auditor; to provide for audit
3 requirements; to provide for additional audit requirements for certain entities in
4 certain parishes; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 24:513(J)(1)(c)(v) is hereby enacted to read as follows:

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

10 * * *

11 J.(1) The audits enumerated in Subsection A of this Section shall be
12 conducted frequently enough to control and safeguard the assets of the auditee as
13 follows:

14 * * *

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

17 * * *

18 (v)(aa) To provide enhanced additional oversight by the Louisiana
19 Legislative Auditor, in any parish having a population of not less than two
20 hundred twenty-five thousand and not more than two hundred fifty thousand
21 according to the latest federal decennial census, the legislative auditor shall
22 establish the criteria for procedures which shall be performed in addition to
23 annual reporting requirements required by this Section for entities with
24 revenues of fifty thousand dollars or more per fiscal year.

