
The original instrument was prepared by Ashley Menou. The following digest, which does not constitute a part of the legislative instrument, was prepared by Ann S. Brown.

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.

Proposed law requires audited entities to pay the cost of the legislative auditor's services.

Effective August 1, 2014.

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

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Adds the requirement that audited entities pay for the cost of the legislative auditor's services.
2. Makes technical changes.