

2015 Regular Session

SENATE BILL NO. 121

BY SENATOR AMEDEE

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

LEGISLATIVE AUDITOR. Provides relative to the legislative auditor. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 24:513(A)(3), relative to the legislative auditor; to provide for  
3 the powers and duties of the legislative auditor; to provide the audit of postsecondary  
4 management boards and institutions; to provide for audits by licensed certified public  
5 accountants; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 24:513(A)(3) is hereby amended and reenacted to read as follows:

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

11 A.(1)(a) \* \* \*

12 (3) The financial statements of the offices of the independently elected public  
13 local officials, including judges, sheriffs, clerks of court, assessors, and district  
14 attorneys, all parish governing authorities, all political subdivisions created by parish  
15 governing authorities or by law, and all districts, boards, and commissions created  
16 by parish governing authorities either independently or in conjunction with other  
17 units of government, school boards, district public defender offices, municipalities,



under their management and supervision to the list of entities to be audited by a licensed certified public accountant rather than the legislative auditor. Proposed law retains present law regarding the legislative auditor's authority to audit or investigate such entities under certain circumstances.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 24:513(A)(3))