

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.

1           (bb) Any costs incurred by the legislative auditor in establishing the  
2           criteria for the procedures noted under this Item shall be allocated to the  
3           individual entities provided for in this Item and paid by these entities to the  
4           legislative auditor upon receipt of services.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_