

# ACT No. 591

2026 Regular Session

HOUSE BILL NO. 1045

BY REPRESENTATIVE LACOMBE

1 AN ACT

2 To amend and reenact R.S. 24:513(J)(1)(c)(iii) and to enact R.S. 24:513(J)(1)(c)(v), relative  
3 to the legislative auditor; to provide relative to the powers and duties of the  
4 legislative auditor; to provide relative to local auditees; to provide for the threshold  
5 amount for certain local auditees to be audited annually; to provide for the  
6 adjustment of the threshold amount; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 24:513(J)(1)(c)(iii) is hereby amended and reenacted and R.S.  
9 24:513(J)(1)(c)(v) is hereby enacted to read as follows:

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

13 \* \* \*

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

17 \* \* \*

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

20 \* \* \*

21 (iii) Any local auditee that receives two hundred thousand dollars or more  
22 in revenues and other sources in any one fiscal year, but less than ~~five hundred~~

