1 AN ACT
2 To enact R.S. 24:515.2, relative to the legislative auditor; to require the legislative auditor
3 to develop a uniform, standardized format for certain audit reports; to provide
4 relative to the audit reports of local and state auditees that assess, collect, or receive
5 revenue from pre- or post-adjudication costs, fines, and fees; to provide for the duties
6 and authority of the legislative auditor and the Louisiana Supreme Court in this
7 regard; and to provide for related matters.
8 Be it enacted by the Legislature of Louisiana:
9
10 Section 1. R.S. 24:515.2 is hereby enacted to read as follows:
11 §515.2. Uniform audit reporting for court costs, fines, and fees
12
13 A. The legislature hereby recognizes that the reporting of court costs, fines,
14 and fees is fragmented and does not provide a comprehensive picture of certain
15 judicial finances and the costs of operating the judicial system. Therefore, it is the
16 intent of the legislature in the interest of the public to require the legislative auditor,
17 by generally accepted auditing standards, to develop a uniform format for audit
18 reports for all local and state auditees that assess, collect, or receive revenue from
19 pre- or post-adjudication costs, fines, and fees, and which requires the reporting of
20 certain information that helps to provide a more complete and accurate
21 understanding of the types of costs, fines, and fees that are assessed, the amounts of
22 the assessments, how the assessed amounts are collected and disbursed, and the cost
23 of collecting the assessed amounts.
24
25 B. In order to fulfill the purposes of this Section, the legislative auditor and
26 the Louisiana Supreme Court shall require that such uniform audit reports for the
27 auditees described in Subsection A of this Section include, at a minimum, the

CODING: Words in struck through type are deletions from existing law; words underscored are additions.
amounts of all pre- and post-adjudication court costs, fines, and fees assessed or
imposed; the amounts collected; the amounts outstanding; the amounts retained; the
amounts disbursed; and the amounts received from disbursements.

C. The legislative auditor, jointly with the Louisiana Supreme Court, shall
develop, supervise, and require the use of uniform, standardized, and consistent
terminology for use in reporting on pre- and post-adjudication court costs, fines, and
fees in order to provide for clarity.

D. Notwithstanding any provision of law to the contrary, local and state
auditees described in Subsection A of this Section shall commence to use the
uniform audit reports developed by the legislative auditor pursuant to the provisions
of this Section by the end of Calendar Year 2020 for such local and state auditees on
a calendar year schedule, or Fiscal Year 2020-2021 for such local and state auditees
on a fiscal year schedule. The legislative auditor, jointly with the Louisiana Supreme
Court, shall develop reporting schedules to assist such local and state auditees with
standardized and uniform reporting requirements as provided for in this Section.
Such reporting schedules shall be deposited with the legislative auditor.

E. The legislative auditor shall review the reporting schedules on an annual
basis and shall revise the reporting schedules, jointly with the Louisiana Supreme
Court, as circumstances deem necessary.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: ____________________________