

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.**

