

Regular Session, 2014

SENATE BILL NO. 642

BY SENATOR CROWE

LEGISLATIVE AUDITOR. Increases annual audit requirements for certain entities in certain parishes. (8/1/14)

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AN ACT

To enact R.S. 24:513(J)(1)(c)(v), relative to the legislative auditor; to provide for audit requirements; to provide for additional audit requirements for certain entities in certain parishes; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 24:513(J)(1)(c)(v) is hereby enacted to read as follows:

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

* * *

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

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

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