We understand that you seek the Louisiana Legislative Auditor’s (LLA’s) approval for your firm to perform the audit, review/attestation, and/or compilation engagements of local government agencies and quasi-public organizations (local auditees) in the state of Louisiana. Under state law (Louisiana Revised Statute 24:513), LLA is authorized to approve local auditee engagements, and the CPA firms that perform them; for the purpose of ensuring the quality of these engagements.

As we consider your firm, we ask that you submit the following information:

1. A written confirmation that you understand that local auditee engagements are to be performed in accordance with all applicable standards and the provisions of the [*Louisiana Governmental Audit Guide*](https://www.lla.la.gov/LaGAG.nsf).

1. A written confirmation that you have reviewed the independence standards of the [Government Accountability Office](https://www.gao.gov/yellowbook) and the [*Louisiana Governmental Audit Guide*](https://www.lla.la.gov/LaGAG.nsf)*,* and understand that you will not be able to supply prohibited non-audit services to a local auditee client in Louisiana, nor be politically involved with the management of a local auditee client.
2. A written confirmation that, during the last ten years, your firm and/or its personnel have not been the subject of a disciplinary action by any state board of accountancy or other regulatory body (including but not limited to federal and state grantor agencies) due to noncompliance with the rules and regulations of the regulatory body. If your firm and/or its personnel have been the subject of such a disciplinary action, you must provide a copy of the notification letter received from the regulatory body that describes the matter of noncompliance and any disciplinary actions taken against your firm or its personnel by the regulatory body; and a statement describing how your firm has or is addressing and rectifying the matter of noncompliance, if applicable.
3. A written confirmation that your firm is either (1) a firm that is domiciled or has a principal place of business in the state of Louisiana that is in compliance with Louisiana CPA licensing and firm permit requirements; or (2) a firm that is not domiciled and does not have a principal place of business in the state of Louisiana that meets the provisions of the Louisiana Accountancy Act for non-resident firms providing attestation services to Louisiana-based clients. For further information regarding these requirements, please contact the [State Board of Certified Public Accountants of Louisiana.](http://cpaboard.state.la.us/)
4. A copy of your firm’s most recent peer review system or engagement review report, to include any letter of comments, findings for future consideration, or other deficiencies issued in conjunction with the peer review; and the acceptance letter of the peer review from your peer review administering entity.
5. The scheduled date of your next peer review.
6. If your firm has not received its first peer review, a copy of the letter from your state board of accountancy or the AIPCA, confirming that you are enrolled in the state board of accountancy’s or the AICPA’s peer review program; and the scheduled date of your firm’s first peer review.
7. A listing of your firm’s professional staff, identifying for each person, as well as for yourself:

* Whether the individual is a licensed certified public accountant.
* Whether the individual is a member of the AICPA.
* Whether the individual is a member of the LCPA.

1. For each person in your firm who will act as lead auditor on your firm’s local auditee engagements:

* The person’s name, email address, and telephone number
* The CPE programs the person completed during the current year, and for the last two preceding calendar years, identifying the associated CPE hours.

If members of your firm have not completed any CPE programs directly related to the government environment and/or government auditing in the last two years, LLA requires that members of the firm who will be working on governmental engagements to complete at least 24 hours of such CPE by the date the reports for the approved engagements are due. The firm is required to identify, for each affected individual, the government related CPE programs scheduled to be completed; and to identify the programs by name, scheduled date, and the related number of CPE hours.

If your firm wishes to perform compilation engagements only, please so advise LLA when requesting approval for your firm. CPA firms performing compilation engagements are required to obtain the continuing professional education sufficient to perform compilation engagements in a competent manner in accordance with all applicable standards.

1. A listing of the professional services provided by your firm, and a statement as to whether your firm specializes in a particular service
2. A listing of the engagements that you or your firm has performed under *Government Auditing Standards* in the preceding two years, to include the following information:

* The agency’s name and address.
* The agency’s primary contact name and telephone number.
* The period covered by the engagement.

1. Indicate whether your firm is local, regional, or national.
2. Indicate whether your firm is interested in performing the audit, review/attestation, and compilation engagements of Louisiana state government agencies; and if so, provide your firm’s tax identification number.
3. Indicate whether your firm is owned and operated by a minority.
4. Your firm’s physical address, mailing address, telephone and fax numbers.
5. Indicate whether you want your firm’s name, address, telephone number, and fax number to appear on the [approved CPA firm listing](https://www.lla.la.gov/cpas/approved-cpas/index.shtml) on LLA’s website.
6. You must sign, date, and return the attached CPA peer review authorization form with your application for approval. As explained on the form, the form authorizes LLA to obtain certain information about your firm’s peer review.

Please forward the above information to LLA as soon as possible, so that we may timely consider your firm.

If you have any questions, please contact:

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