



MICHAEL J. "MIKE" WAGUESPACK, CPA  
LOUISIANA LEGISLATIVE AUDITOR

To CPA firms approved by the Louisiana Legislative Auditor (LLA):

The information that may be shared about a firm’s peer review by a firm’s peer review administering entity and a third party is limited by *Standards for Performing and Reporting on Peer Reviews (PR-C)* approved by the Peer Review Board of the American Institute of Certified Public Accountants (AICPA), Sec. 300, paragraph .A18. PR-C Sec. 400 paragraph .08 allows a firm’s peer review administering entity to provide other specific objective information about a firm’s peer review with prior written authorization by the firm.

As a firm approved by the LLA, you are required to sign and return this authorization form in order to facilitate an open and orderly flow of necessary information between your peer review administering entity and the LLA. **This form will cover the period from January 1, 2024 through December 31, 2026.**

**Please sign this form and return it, no later than January 31, 2024, to Tanya Forbes at [tforbes@lla.la.gov](mailto:tforbes@lla.la.gov).** Thank you for your cooperation in this matter.

*In accordance with PR-C Sec 400, paragraph .08, of the Standards for Performing and Reporting on Peer Reviews, I/we authorize the Society of Louisiana CPAs, the AICPA, or other peer review administering entities to share the following (or similar) types of objective information about the review, if known, with the LLA:*

- *The date the review is or was scheduled to take place*
- *The name of the reviewing firm, team captain or review captain*
- *If the fieldwork on the peer review has commenced*
- *The date the exit conference was expected to or did occur*
- *A copy of any extension approval letters*
- *Whether the peer review working papers have been received by the administering entity*
- *Whether a must-select engagement was included in the scope as required by the Standards*
- *If a technical review or enhanced oversight is in process*
- *Whether the review has been presented to a report acceptance body (RAB)*
- *The date the review is expected to be presented to a RAB*
- *If an overdue letter has been issued and the reason for the letter has not been addressed. Third parties should be specific regarding the reason for the overdue letter that they are inquiring about such as overdue letters for failure to submit scheduling information.*

\_\_\_\_\_  
FIRM NAME

\_\_\_\_\_  
AUTHORIZED FIRM REPRESENTATIVE NAME

\_\_\_\_\_  
AUTHORIZED FIRM REPRESENTATIVE SIGNATURE

\_\_\_\_\_  
DATE

