



## *Louisiana Legislative Auditor* *Audit Risk Alert*

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*Baton Rouge Office*  
*Phone No. (225) 339-3800*  
*Fax No. (225) 339-3870*

AUDIT RISK ALERT No. 1

DATE: August 31, 2017

SUBJECT: Revised Louisiana Governmental Audit Guide

The Louisiana Governmental Audit Guide is authorized by Louisiana Revised Statute 24:513 A. (5) (a) (i) as the standard by which governmental attestation engagements in the state of Louisiana are to be performed. The audit guide is produced as a joint effort by the Louisiana Legislative Auditor and the Society of Louisiana Certified Public Accountants' Governmental Accounting and Auditing Committee, with input from the Louisiana Municipal Association, the Louisiana Police Jury Association, the Louisiana School Board Association, and other interested parties.

The latest version of the Louisiana Governmental Audit Guide is now available at <https://www.la.gov/LaGAG.nsf>.

The revised audit guide has a different look than the old one. The old audit guide was one large document available in either Word or PDF format. The new audit guide is web based, modular, and searchable, with over 100 individual topics under seven general categories, plus an index:

- Louisiana Legislative Auditor
- Who Reports to the Legislative Auditor?
- Special Reporting Requirements in the State of Louisiana
- For CPA Firms
- For Local Government Agencies and Quasi-Public Organizations
- Practice Aids and Related Documents
- Audit Risk Alerts

### **NAVIGATION TIPS:**

1. The audit guide can be accessed using most popular web browsers, including Internet Explorer (versions 11 and above).
2. The individual modules of the audit guide have hyperlinks to other audit guide modules (internal links) and documents that are external to the audit guide (external links).

- Internal links are denoted with a document icon, with the related term in red before the icon. To access an internal link, click on the document icon:

The [audit law](#) (Louisiana Revised Statute (R.S.) 24:513 A.) divides agencies that report to the Louisiana Legislative Auditor (LLA) into two categories –

- > State agencies, departments, boards, and commissions that are included within the state's comprehensive annual financial report or CAFR (See [Louisiana State Government Agencies](#)).

- To go back to the previous section after accessing an internal hyperlink, use the “Back” option at the top of the module:

## Who Reports To The Legislative Auditor?

### Local Government Agencies And Quasi-Public Organizations (Local Auditees) (200-1020)

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- External links are denoted in blue. To access an external link, click directly on the blue type.

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- To go back to the previous section after accessing an external hyperlink, “X-out” of the document at the top of the screen:



7. There is an option to return to the main audit guide menu at the top of every module:

### **Who Reports To The Legislative Auditor?**

Local Government Agencies And Quasi-Public Organizations (Local Auditees) (200-1020)

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8. There is also an option to perform a key word search on all modules in the audit guide:

### **Who Reports To The Legislative Auditor?**

Local Government Agencies And Quasi-Public Organizations (Local Auditees) (200-1020)

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9. Individual modules of the audit guide are printable, but unlike the old audit guide, the revised audit guide cannot be printed out in one continuous copy. (As of November 17, 2017, the audit guide may be printed out in one continuous copy. See related [Audit Risk Alert No. 5](#))

We hope that you will find the Louisiana Governmental Audit Guide useful and accessible. If you have any questions or comments, please contact Gayle Fransen at (225) 339-3874 or [gfransen@lla.la.gov](mailto:gfransen@lla.la.gov).