



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

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AUDIT RISK ALERT # 17

DATE: August 8, 2019 (updated October 13, 2021)

SUBJECT: Charter school ethics law requirements – **FOR YOUR IMMEDIATE ATTENTION**

It recently came to our attention that documents in the *Louisiana Governmental Audit Guide* pertaining to the audit and review/attestation engagements of charter schools were missing representations relating to the Louisiana Ethics Law (Louisiana Revised Statute 42:1101-1124). We have updated these documents accordingly:

Audit Module Number	Audit Module Name
<a href="#">600-1060</a>	Attachment to Review/Attestation Engagement Agreement – Agreed-Upon Procedures for Charter School
<a href="#">600-1150</a>	Louisiana Attestation Questionnaire – Charter School
<a href="#">600-1230</a>	Sample Attestation Report on Applying Agreed-Upon Procedures – Charter School
<a href="#">600-1120</a>	Louisiana Compliance Questionnaire – Charter School

Please share this information with those in your firm who perform charter school audit and review/attestation engagements.

If you have any questions about this audit risk alert, please contact Diane Allison at [dallison@lla.la.gov](mailto:dallison@lla.la.gov) or (225) 339-3812, or Gayle Fransen at [gfransen@lla.la.gov](mailto:gfransen@lla.la.gov) or (225) 339-3874.