



Louisiana Legislative Auditor Audit Risk Alert

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AUDIT RISK ALERT # 22

DATE: October 24, 2019 (updated October 13, 2021)

SUBJECT: *Louisiana Governmental Audit Guide* Update; Certification of Sheriffs' Training; Update on Legal FAQ Documents

Louisiana Governmental Audit Guide Update: Louisiana Legislative Auditor (LLA) staff recently completed the annual review of the [Louisiana Governmental Audit Guide](#) (LAGAG). The LAGAG has been updated accordingly.

Although the updates to the LAGAG consist of minor error corrections and clarifications, we ask CPAs who perform local auditee engagements to review the updated LAGAG in order to ensure they are using the most current version of the LAGAG and related practice aids.

If you find incorrect information or broken links in the LAGAG; or if you have any other questions about the LAGAG, please contact Gayle Fransen or (225) 339-3874.

Certification of Sheriffs' Training: [Act 350 of the 2012 Regular Session](#) (Louisiana Revised Statutes 13:5631 – 5636) established the Louisiana Sheriff's Executive Management Institute. In addition, the act provided, in part, for additional compensation for sheriffs; provided that they receive training offered by the Institute.

The Louisiana Sheriffs' Association sent LLA a letter dated July 9, 2019 certifying that all 64 sheriffs in the state of Louisiana have completed the training required by this law.

CPAs should contact the Louisiana Sheriffs' Association at (225) 343-8402 with any questions pertaining to the training of specific sheriffs they are auditing.

Update on Legal FAQ Documents: [Audit Risk Alert No. 19](#) dated September 25, 2019 advised the CPAs on LLA's approved list that links to Louisiana Attorney General (AG) Opinions in the Legal Frequently Asked Questions (FAQs) documents on LLA's website had been disconnected due to changes to the AG's website. LLA Legal staff recently completed reconnecting these links.

If you have any questions or require assistance pertaining to LLA's Legal FAQ's, please contact LLA's Legal department at 225-339-3871.

For any other questions about this audit risk alert, please contact Diane Allison at dallison@lla.la.gov or (225) 339-3812 or Gayle Fransen at gfransen@lla.la.gov (225) 339-3874.