



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

---

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

AUDIT RISK ALERT # 24

DATE: December 17, 2019  
(updated October 14, 2021)

**SUBJECT:** Deadline to Submit June 30, 2019 Reports to the Louisiana Legislative Auditor

Louisiana Revised Statute 24:513 requires local auditee audit, review/ attestation, and compilation reports to be submitted to the Louisiana Legislative Auditor (LLA) no later than six months after the local auditee's fiscal year end. The statutory due date for the reports of local auditees with a June 30, 2019 fiscal year end is December 31, 2019.

Louisiana state office buildings, including LLA's, are closed on December 31, 2019 and January 1, 2020. Section 400-1230 of the *Louisiana Governmental Audit Guide* states:

**If the due date of a report falls on a weekend or a state holiday, the report is due on the next business day.**

Therefore, CPAs have until January 2, 2020 to submit June 30, 2019 reports without a late report finding.

One question LLA's Local Government Services staff often gets this time of year is if reports must be submitted by a specific *time* on the due date to avoid the late report finding.

Previously this matter has not been addressed in the *Louisiana Governmental Audit Guide*. The purpose of this audit risk alert is to advise the CPAs on LLA's approved list that this question and answer has been added to [Section 400-1230 of the Louisiana Governmental Audit Guide](#):

**Q. Must a report be submitted by a specific time on the statutory due date to avoid a late report finding?**

**A. Reports that are submitted to LLA by 11:59 p.m. on the statutory due date (or on the next business day if the due date falls on a weekend or state holiday) are not required to include a late report finding.**

Therefore, June 30, 2019 audit, review/attestation, and compilation reports may be submitted to LLA through 11:59 p.m. on January 2, 2020 without a late report finding.

Reports submitted on or after midnight on January 3, 2020 must include a late report finding.

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) (225) 339-3874.