



## *Louisiana Legislative Auditor Audit Risk Alert*

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AUDIT RISK ALERT # 26

DATE: June 1, 2020 (updated October 14, 2021)

**SUBJECT:** Statewide Agreed-Upon Procedures Update (also see [Audit Risk Alert Nos. 28, 29,](#) and [37](#))

**Note:** This audit risk alert contains information that was originally sent to CPAs on the Louisiana Legislative Auditor's approved list on May 27, 2020. It is being resent as an Audit Risk Alert so that it may be archived in the *Louisiana Governmental Audit Guide*.

Due to the financial challenges faced by local governments and quasi-public entities during the COVID-19 crisis, the Louisiana Legislative Auditor (LLA) is suspending statewide agreed-upon procedure (SAUP) requirements for those entities with fiscal years ending after December 31, 2019. The LLA will also not require SAUPs for the upcoming Year 4.

For those entities with fiscal years ending on or before December 31, 2019, the SAUP requirements are still in effect. Beginning June 1, 2020, you may file a disaster-related extension request for those entities with a December 31, 2019 fiscal year end (i.e. June 30, 2020 deadline). Such disaster-related extension requests should reference COVID-19, and no finding will be required for late filing if the extension request is approved by the LLA. Extension requests should be made through our extension portal at <https://www.lla.la.gov/local-government-entities/extension-request-form/index.shtml>

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