



Louisiana Legislative Auditor *Audit Risk Alert*

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AUDIT RISK ALERT # 27

DATE: June 10, 2020 (updated October 14, 2021)

SUBJECT: Office of Community Development Handbook

The Office of Community Development has published its 2020 LCDBG handbook at the following link:

<https://www.doa.la.gov/media/220nfeao/2020-grantee-handbook.pdf>

The handbook (p. 8-9) requires reporting of LCDBG funds/activities in a capital projects fund, special revenue fund, or a supplemental schedule (if your client does not report using a capital projects fund or special revenue fund).

All applicable account elements in exhibit A-7 (p. 101) must be included in your clients' fund statements or a supplemental schedule.

If reporting using a supplemental schedule, the schedule will be considered supplementary information for purposes of your audit opinion.

If you have any questions, please contact dallison@lla.la.gov or (225) 339-3812.