



Louisiana Legislative Auditor *Audit Risk Alert*

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AUDIT RISK ALERT # 28

DATE: June 23, 2020 (updated October 14, 2021)

SUBJECT: Statewide AUP's, COVID – 19 Resources on LLA's Website (see also [Audit Risk Alert Nos. 29](#) and [37](#))

STATEWIDE AUP'S

A few weeks ago we notified you by [Audit Risk Alert No. 26](#) that the Louisiana Legislative Auditor (LLA) had suspended 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.

We have subsequently received questions about existing engagement agreements approved by our office (particularly those agreements that include both audit and SAUP language). To keep things simple, we will not require auditors to submit a revised engagement agreement to our office if we have previously approved your engagement. However, you should consider any changes that are necessary between you and your client to meet professional standards.

Please note that the suspension of the "Statewide" AUPs for local governments and quasi-publics does not apply to "State" AUPs for state agencies, boards, and commissions. "State" AUPs are directly contracted through our office through an SFP process and remain in effect for the upcoming year.

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

COVID – 19 RESOURCES ON LLA'S WEBSITE

LLA's Legal section has posted a document on LLA's website entitled "[Legal Guidance on COVID – 19](#)." This document provides guidance for public bodies related to the current COVID-19 related public health emergency and the laws and declarations associated with it.

The guidance is specifically focused on Public Employees – Classification and Emergency Leave, the Public Bid Law, the Local Government Budget Act, Open Meetings Law, and other emergency related guidance for public entities.

This guidance is based on the LLA's Legal section's interpretation of the various COVID-19 related laws and proclamations. However, this guidance is not a substitute for legal advice. No actions should be taken by a public entity without consultation with their attorney or the Louisiana Attorney General.

These documents may also be found on the Legal page of the LLA website:

- [Charts](#) with detailed information about the laws and programs related to COVID-19
- [US Treasury guidance](#) related to audits of CARES Act payments

Questions on these resources may be directed to LLA's Legal department at (225) 339-3871.