



Louisiana Legislative Auditor *Audit Risk Alert*

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AUDIT RISK ALERT # 3

DATE: October 20, 2017 (updated October 12, 2021)

SUBJECT: Checklist for Local Auditee Reporting Requirements in Louisiana

A new practice aid has been added to the *Louisiana Governmental Audit Guide*. This practice aid, which lists all of the local auditees (local government agencies and quasi-public organizations) that have special reporting requirements in the state of Louisiana, may be found at

<https://www.la.gov/lagag.nsf/bdcb79123307274c8625813000748590/df2322412e1b75f9862581be004e432c?OpenDocument>

The checklist has links to audit guide modules that address special reporting requirements for these types of local auditees –

- Agencies (primarily sheriffs) that collect ad valorem taxes
- Agencies that collect taxes other than ad valorem taxes
- School boards and charter schools
- College and university foundations, alumni associations, and building corporations
- Agencies that have bonded debt
- District public defenders
- Housing authorities
- Justices of the peace and constables
- Agencies that collect or receive court costs, fines or fees
- Juvenile justice districts
- State central committees and parish executive committees of recognized political parties
- Volunteer fire departments

And agencies that report these types of conditions –

- Deficits
- Fraud or misappropriations

As well as reporting requirements that pertain to all local auditees, such as the schedule of compensation, benefits, and payments to the agency head or chief executive officer.

This checklist is intended to assist the user in determining whether an agency has complied with the reporting requirements specific to local auditees in the state of Louisiana. It is **not** a comprehensive list of the reporting requirements under generally accepted accounting principles.

The Louisiana Legislative Auditor hopes you will find this checklist useful as you perform your audits and other attest engagements of local auditees. If you have any questions, please contact Gayle Fransen at (225) 339-3874 or gfransen@lla.la.gov