



## *Louisiana Legislative Auditor Audit Risk Alert*

---

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

AUDIT RISK ALERT # 31

DATE: October 22, 2020 (updated October 14, 2021)

**SUBJECT:** *Louisiana Governmental Audit Guide* Update; Certification of Sheriffs' Training; Updated Legal FAQ Documents

**Louisiana Governmental Audit Guide Update:** Louisiana Legislative Auditor (LLA) staff recently completed the annual review of the [Louisiana Governmental Audit Guide](#) (LAGAG).

The LAGAG has been updated for the provisions of *Government Auditing Standards*, 2018 revision; which is effective for financial audits, attestation engagements, and reviews of financial statements for periods ending on or after June 30, 2020.

We ask CPAs who perform local auditee engagements to review the updated LAGAG in order to ensure they are using the most current version of the LAGAG, including the related practice aids.

If you find incorrect information or broken links in the LAGAG; or if you have any other questions about the LAGAG, please contact Suzanne Elliott at [selliott@lla.la.gov](mailto:selliott@lla.la.gov) or (225) 339-3802.

**Certification of Sheriffs' Training:** [Act 350 of the 2012 Regular Session](#) (Louisiana Revised Statutes 13:5631 – 5636) established the Louisiana Sheriff's Executive Management Institute. In addition, the act provided, in part, for additional compensation for sheriffs; provided that they receive training offered by the Institute.

The Louisiana Sheriffs' Association sent LLA a letter dated August 11, 2020 certifying that all 64 sheriffs in the state of Louisiana have completed the training required by this law.

CPAs should contact the Louisiana Sheriffs' Association at (225) 343-8402 with any questions pertaining to the training of specific sheriffs they are auditing.

**Updated Legal FAQ Documents:** LLA's Legal FAQ's have been updated for changes in the public bid law and other Louisiana laws that were enacted during the 2020 Louisiana Legislative Session. These updated documents are now available on [LLA's website](#). If you have any questions or require assistance pertaining to LLA's Legal FAQ's, please contact LLA's Legal department at 225-339-3871.

For any other questions about this audit risk alert, please contact Diane Allison at [dallison@lla.la.gov](mailto:dallison@lla.la.gov) (225) 339-3812) or Suzanne Elliott at [selliott@lla.la.gov](mailto:selliott@lla.la.gov) ((225) 339-3802).