



Louisiana Legislative Auditor *Audit Risk Alert*

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AUDIT RISK ALERT # 32

DATE: December 8, 2020 (updated October 14, 2021)

SUBJECT: Peer Review Authorization Form; Deadline to Submit June 30, 2020 Reports to the Legislative Auditor

Peer Review Authorization Form

The Louisiana Legislative Auditor (LLA) monitors the peer reviews of the CPA firms on its approved list. Periodically, LLA must obtain certain information about a firm's peer review from the firm's peer review oversight authority. For the last several years, LLA has required each CPA firm on its approved list to provide an annual signed authorization form that allows LLA to obtain this information.

Beginning with the year 2021, each CPA firm will only be required to submit this form every three years. This means that the form that is submitted by each firm for 2021 will cover the period from January 1, 2021 through December 31, 2023.

We ask each CPA firm to sign the form that may be found at this [link](#), and return the form no later than January 31, 2021, to Tanya Forbes at tforbes@lla.la.gov.

Deadline to Submit June 30, 2020 Reports to the Legislative Auditor:

Louisiana Revised Statute 24:513 requires local auditee audit, review/attestation and compilation reports to be submitted to LLA no later than six months after the local auditee's fiscal year end. The statutory due date for the reports of local auditees with a June 30, 2020 fiscal year end is December 31, 2020.

Louisiana state office buildings, including LLA's, are closed on December 31, 2020 and will reopen on January 4, 2021. [Section 400-1230](#) of the Louisiana Governmental Audit Guide states:

If the due date of a report falls on a weekend or a state holiday, the report is due on the next business day.

Therefore, CPAs have until 11:59 p.m. on January 4, 2021 to submit June 30, 2020 reports to LLA without a late report finding.

If you need to submit an [extension request](#) for a report, please do so as soon as possible. For additional information on submitting extension requests for June 30, 2020 reports, see the [home page](#) of LLA's Local Government Reporting System.

For any other questions about this audit risk alert, please contact Diane Allison at dallison@lla.la.gov (225) 339-3812 or Gayle Fransen at gfransen@lla.la.gov (225) 339-3874.