



Louisiana Legislative Auditor *Audit Risk Alert*

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AUDIT RISK ALERT # 36

DATE: June 8, 2021

SUBJECT: COVID-19 Guidance Available on the Louisiana Legislative Auditor's Website

This purpose of this audit risk alert is to advise the CPAs on the Louisiana Legislative Auditor's (LLA's) approved list that LLA's Legal Services section recently updated a [document](#) on LLA's website that provides guidance related to the ongoing COVID-19 public health emergency; and the laws and declarations associated with it.

The guidance is specifically focused on the following topics –

- Public Employees – Classification and Emergency Leave
- The Public Bid Law
- The Local Government Budget Act
- Open Meetings Law
- Other emergency related guidance for public entities.

Also included in Question 85 of the Frequently Asked Questions section of the document is a discussion of the Single Audit requirements for the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan (ARP) funds.

Please bear in mind that receipt of CARES ACT and ARP funds by a local auditee may trigger an [audit requirement](#) to LLA; even if the local auditee formerly only had to provide for a compilation or review/attestation report. Expenditures of \$750,000 or more in federal funds may also trigger a [Single Audit](#) requirement.

The guidance in the document is based on the LLA's Legal Services section's interpretation of the various COVID-19 related laws and proclamations. It should be noted that LLA's guidance is not a substitute for legal advice from professionals most familiar with the particular facts and circumstances regarding a public entity and the performance of its operations. As such, no actions should be taken by a public entity without consultation with the entity's attorney and/or the Attorney General.

Please review this information and share it with your local auditee clients.

If you have further questions about this guidance, please call the Louisiana Legislative Auditor's Legal Services section at (225) 339-3871.