



Louisiana Legislative Auditor Audit Risk Alert

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

AUDIT RISK ALERT # 42

DATE: November 3, 2021

SUBJECT: New Statewide Agreed Upon Procedures – FYEs 12/31/21 through 11/30/22

By [Audit Risk Alert No. 37](#) dated June 16, 2021, the Louisiana Legislative Auditor (LLA) advised the CPAs on its approved list that the [statewide agreed-upon procedures](#) (SAUPs) would be reinstated for fiscal years ending on or after December 31, 2021.

The [new SAUPs](#) for fiscal years ending December 31, 2021 through November 30, 2022 (Year 4) are now posted on LLA's website.

Please note the following changes to the Year 4 SAUPs:

- Entities will **NOT** be allowed to exclude any categories for the fourth year of the SAUPs. All entities not exempt from performing the SAUPs as stated within the "Applicability of SAUPs" section of [this document](#) are required to perform **all** AUP categories.
- LLA has added Sexual Harassment to the Written Policies and Procedures category and included testing procedures for both Sexual Harassment and Information Technology Disaster Recovery/Business Continuity.
- LLA has made significant changes to the Payroll and Personnel and Board Oversight categories; and minor edits to other procedural categories, existing instructions and footnotes for clarity.

In order to avoid confusion, the SAUPs documents for Years 1, 2 and 3 have been removed from LLA's website. CPAs who are performing an audit for years ending between June 30, 2017 through December 31, 2019 and need these earlier documents or who have any other questions about the SAUPs should contact Sandra Whitehead at swhitehead@lla.la.gov or (225) 339-3811.