

AUDIT RISK ALERT # 49

DATE: December 5, 2022

SUBJECT: New Statewide Agreed-Upon Procedures for Fiscal Years Ending 12/31/2022 through 11/30/2023 (Year 5)

By [Audit Risk Alert No. 37](#) dated June 16, 2021, the Louisiana Legislative Auditor (LLA) advised CPAs on its approved list that the SAUPs were reinstated and an SAUP procedural report would be required to accompany all local governmental and quasi-public agency (local auditee) audit reports with fiscal years ending on or after December 31, 2021.

[The updated SAUPs for fiscal years ending December 31, 2022, through November 30, 2023 \(Year 5\)](#) have been added to the *Louisiana Governmental Audit Guide* and are now posted on LLA's website under Resources - Local Government Reporting – Statewide Agreed-Upon Procedures.

As has been in place since 2021, all entities not exempt from performing the AUPs as stated within the Applicability of AUPs section of the instructions are required to perform **all** AUP categories. This is applicable even where there were no exceptions performing the procedure in the prior year.

**Please note the following changes to the Year 5 SAUPs:**

- LLA has made changes to the Board or Finance Committee, Non-Payroll Disbursements, Ethics, and Information Technology Disaster Recovery/Business Continuity procedures; and
- LLA has made minor edits to other procedural categories, existing instructions and footnote for clarity

LLA will not require a local auditee to provide for the statewide agreed-upon procedures report for fiscal years in which the local auditee would be required to provide for a review/attestation report, if not for the receipt of Corona virus State and Local Fiscal Recovery Funds. See Assistance Listing Number 21.027 table, as explained in Audit Risk Alert 46 <https://cms.lla.la.gov/assets/lagag/audit-risk-alert-no.-46-change-in-sa-and-saup-requirement-for-cslfrrecipients-table.pdf>

Additionally, edits have been made to Frequently Asked Questions (FAQs)

In order to avoid confusion, Year 4 SAUP documents have been named "Year 4 (Fiscal Years Ending 12/31/2021 – 11/30/2022)", the updated SAUPs have been named "Year 5 (Fiscal Years Ending 12/31/2022 – 11/30/2023)". CPAs who are performing an audit for years ending between June 30, 2017 through December 31, 2021 should contact Sandra Whitehead at [swhitehead@lla.la.gov](mailto:swhitehead@lla.la.gov) or (225) 339-3811 to request the SAUP instructions and procedures applicable to those years.