

AUDIT RISK ALERT # 55

DATE: November 28, 2023

SUBJECT: New Statewide Agreed-Upon Procedures for Fiscal Years Beginning on or After January 1, 2023 (Version 6)**Summary**

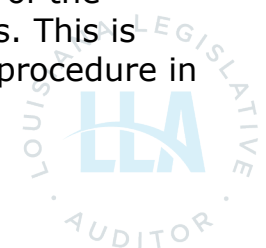
[Version 6](#) of the statewide agreed-upon procedures (AUPs) are posted on the website, including an updated sample AUP report and FAQs (related documents). Version 6 is effective for fiscal years beginning on or after January 1, 2023.

Version 6 Statewide Agreed-Upon Procedures (AUPs)

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

The updated statewide AUPs for fiscal years beginning on or after January 1, 2023 (Version 6) have been added to the *Louisiana Governmental Audit Guide* and are also posted on LLA's website under Resources – Local Government Reporting – [Statewide Agreed-Upon Procedures](#). In addition, related documents have been updated.

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



Version 6 Changes to the Statewide AUPs

- LLA has made changes to the Bank Reconciliations and Information Technology Disaster Recovery/Business Continuity procedures;
- LLA has made minor edits to other procedural categories, existing instructions, and footnotes for clarity; and
- The fiscal period is "open ended," meaning that Version 6 statewide AUPs will remain in effect until changed by the LLA with appropriate notice. In addition, "Year" has been replaced with "Version."

Recent Changes to the Statewide AUPs

[Audit Risk Alert No. 46](#) dated May 16, 2022 announced that LLA will not require a local auditee to provide for the statewide AUPs report for fiscal years in which the local auditee would be required to provide for a review/attestation report if not for receipt of Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), Assistance Listing No. 21.027.

[Audit Risk Alert No. 50](#) dated February 13, 2023 announced that CPAs submitting audit reports with statewide AUPs through the [Local Government Reporting System](#), on or after March 1, 2023, are required to indicate whether any exceptions were found for each of the procedures performed, except the Information Technology Disaster Recovery/Business Continuity procedure, by responding Yes, No, or Not Applicable (N/A) for each procedure.

Other Information

CPAs who are performing an audit for years ending prior to December 31, 2022 should contact Barry Kelly at bkelly@lla.la.gov or (225) 339-3831 to request the applicable statewide AUPs instructions, procedures, and related documents.