

## AUDIT RISK ALERT # 61

DATE: October 6, 2025

**SUBJECT:** 2025 Compliance Supplement

The Louisiana Legislative Auditor (LLA) has been advised that the Office of Management and Budget (OMB) has released a **draft** of the 2025 Compliance Supplement. While planning and preliminary procedures may be performed using the draft Compliance Supplement, a CPA cannot issue a Single Audit until the Compliance Supplement is officially released by the OMB.

The audit law requires reports (i.e., audits, review/attestation, and compilation reports) be submitted to the LLA no later than six months after the local auditee's fiscal year end. Due to the delay in the release of the Compliance Supplement, local auditees may submit their audit report to LLA without the Single Audit report with an approved extension. The auditee should request an extension through the [extension request form](#) on LLA's website before the due date of the audit report. The request must plainly state that the extension is for the Single Audit report only, not the audit report, the [statewide agreed-upon procedures report](#), the [school board/charter school performance measures agreed-upon procedures report](#), or any other report that is required by Louisiana statute or LLA policy.

Upon receipt of the original audit report and other reports required by Louisiana statute or LLA policy, LLA will review and issue the report package as a public document. If the extension is approved by LLA and the audit report and other required reports except the Single Audit are submitted to LLA by the statutory due date, no late report finding is required to be included in the audit report or the Single Audit report.

When the CPA submits the Single Audit report, they should also include the following in the reporting package:

1. A letter prepared on the letterhead of either the local auditee or the CPA firm stating that the local auditee received an extension by LLA to submit the single audit report separately;
2. Original reporting package (which includes the financial statement audit report and other reports originally submitted to LLA); and
3. Single Audit report.

If you have issued an audit report that contained a Single Audit for fiscal years beginning after June 30, 2024 (i.e., for June 30, 2025 year-ends and later), that report must be re-issued once the Compliance Supplement is released. We ask that you notify our office if this applies to you, so that we can make a notation of this in our records.

Please see the [Louisiana Local Government Audit Guide section 500-1200 FAQs](#).

Please contact [the Director of Local Government Services](#) if you have questions.