

AUDIT RISK ALERT # 62

DATE: November 3, 2025

SUBJECT: New Statewide Agreed-Upon Procedures for Fiscal Years Beginning on or After January 1, 2025 (Version 8)

Summary

Version 8 of the statewide agreed-upon procedures (AUPs) are posted on the website, including an updated FAQ document. Version 8 is effective for fiscal years beginning on or after January 1, 2025.

Version 8 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](#), and related documents, for fiscal years beginning on or after January 1, 2025 (Version 8) are posted on LLA's website under Resources – Local Government Reporting – Statewide Agreed-Upon Procedures. In addition, the Frequently Asked Questions (FAQs) have been updated.

Version 8 Changes to the Statewide AUPs

- LLA added language to address sample selection and the use of an addendum to an approved engagement when Year 2 testing is reduced from what was included in the approved engagement;
- LLA has removed the reference to the use of an internal auditor when performing the agreed-upon procedures from the instructions. All procedures must be performed by the external auditor;

- LLA added language to the instructions to address testing performed for charter schools;
- LLA has made changes to the Credit Cards/Debit Cards/Fuel Cards/Purchase Cards procedure.

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.

[Audit Risk Alert No. 58](#) dated October 22, 2024 announced the implementation of a 2-year SAUP testing cycle which will provide agencies the opportunity to undergo reduced SAUP testing every other year if they meet certain criteria.

Other Information

CPAs who are performing an audit for years ending prior to December 31, 2024 should contact Barry Kelly at bkelly@lla.la.gov or (225) 339-3831 to request the applicable statewide AUPs instructions, procedures, and related documents.