

AUDIT RISK ALERT # 63
Supersedes AUDIT RISK ALERT #61

DATE: November 17, 2025

SUBJECT: 2025 Compliance Supplement Update

The Louisiana Legislative Auditor (LLA) has been advised that while the Office of Management and Budget (OMB) has given assurance that they are pushing for finalization of the Compliance Supplement, a timeline is still unavailable. 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.

Due to this unprecedented delay in the release of the 2025 Compliance Supplement and the reporting emergency thus caused, LLA will grant a one-time extension through March 31, 2026 for any reports with a Single Audit if the entity meets the extension eligibility requirements set forth in [section 500-1210](#) of the Louisiana Government Audit Guide.

An extension request should be submitted through the [extension request form](#) on the LLA website **for each client** needing an extension related to the Compliance Supplement. The request should indicate that the extension is necessary because a Single Audit report cannot be issued until the 2025 Compliance Supplement is released. If the extension is granted, a late report finding will not be required due to the nature of the delay. If the Compliance Supplement is delayed beyond March 31, 2026 additional consideration will be given.

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

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